

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.15696 of 2018 (O&M)
Date of Decision.02.07.2018

Mars International India Pvt. Ltd.

...Petitioner

Vs

The State of Haryana and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Gajendra Maheshwari, Advocate
for the petitioner.

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RAJESH BINDAL J.

The order of assessment passed in a case taken for scrutiny for the Assessment Year 2014-15 under the Haryana Value Added Tax Act, 2003 has been challenged by filing the present writ petition before this Court.

It is not in dispute that there is statutory remedy of appeal available against the order of assessment impugned. However, for bypassing the same, argument sought to be raised by learned counsel for the petitioner is that for the purpose of making assessment, Instructions dated 08.01.2018 issued by the Excise and Taxation Commissioner, Haryana have been relied upon, hence, the remedy of appeal will be an exercise in futility.

We are not impressed with the argument of learned counsel for the petitioner.

In the order of assessment, tax has been levied on the petitioner finding that certain Forms such as Form 'C' and 'F' have not been verified and on account of that tax has been levied. The claim

made is that the petitioner was not given opportunity to get these Forms verified and even the Assessing Authority had not sent these Forms for verification.

These factual issues can very well be raised before the Appellate Authority where the petitioner will have ample opportunity to prove the genuineness of the transactions to claim concessional rate of tax, which has been declined in the absence of verification.

Hence, we decline to entertain the writ petition and relegate the petitioner to avail its appropriate remedy in accordance with law. The writ petition is dismissed as not maintainable. It is made clear that we have not examined the validity of Instructions dated 08.01.2018 issued by Excise and Taxation Commissioner, Haryana.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

July 02, 2018

Pankaj*

Whether speaking/reasoned	Yes
Whether reportable	No