IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.24310 of 2018
Date of decision:24.09.2018

M/s Shri Giriraj Cattle Feed Industries ... Petitioner

Vs.

State of Punjab and others ... Respondents

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

Present:- Mr. Aman Bansal, Advocate
for the petitioner.

Rajesh Bindal, J.

Learned counsel for the petitioner submitted that he had purchased the "damaged wheat" which is not taxable under the Punjab Value Added Tax Act, 2005. For the purpose reference has been made to the Division Bench judgment dated 06.02.2009 passed in CWP No.17329 of 2008 titled as "Garg Cattle Feed Industries Vs. Food Corporation of India and others" (Annexure P-8).

Despite the aforementioned judgment being there, still tax was charged on the "damaged wheat" purchased by the petitioner. To claim the relief the petitioner got the legal notice dated 27.08.2018 (Annexure P-7) issued to respondent No.4. However, the same has not been responded to.

After hearing the learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the controversy, we dispose of the present petition with a direction to respondent No.4 to decide the claim made by the petitioner through legal notice dated 27.08.2018 (Annexure P-7) within a period of three months from the date of receipt of certified copy of the order.

(Rajesh Bindal)
Judge

(Amit Rawal)
Judge

24.09.2018
savita

Whether Speaking/Reasoned Yes/No

Whether Reportable Yes/No