

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**CWP No. 28509 of 2018  
Decided on : 15.05.2018**

M/s Sweta Estaes (P) Ltd.

. . . Petitioner

Versus

State of Haryana and others

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL,  
ACTING CHIEF JUSTICE**

**HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA**

**PRESENT:** Mr. Rishab Singla, Advocate and  
Mr. Umang Goyal, Advocate  
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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**AJAY KUMAR MITTAL, A.C.J. (Oral)**

The petitioner has approached this Court under Articles 226/227 of the Constitution of India, *inter alia*, for issuance of a writ in the nature of *certiorari* for quashing the notices dated 22.11.2017 (appended as Annexures P-14 & P-15 respectively) being illegal and without jurisdiction, whereby, the petitioner has been asked to deposit the alleged excess collection of tax from its customers despite the fact that the entire amount collected has been deposited upto last penny with the Department and the liability has also been charged under the Amnesty Scheme by way of one time settlement which was in lieu of the tax, interest and penalty payable by the petitioner in respect of the period in question which would include even the proceedings under Section 39 of the Haryana Value Added Tax Act, 2003 (in short 'the HVAT Act').

2. It was not disputed that after the notice of motion, which was issued on 14<sup>th</sup> December, 2017, the petitioner had received an e-mail dated 18<sup>th</sup>

December, 2017 at 01:44 P.M., whereby, the order dated 08<sup>th</sup> December, 2017 had

been communicated to the petitioner, which has been impugned in CWP No. 29836 of 2017. According to the petitioner, the said order has been antedated so as to make it before 14<sup>th</sup> December, 2017.

3. In view of the fact that the order dated 08<sup>th</sup> December, 2017, passed under Section 39 of the HVAT Act has already been impugned in CWP No. 29836 of 2017, therefore, the present writ petition has been rendered infructuous and is disposed of as such.

**(AJAY KUMAR MITTAL)**  
**ACTING CHIEF JUSTICE**

**(TEJINDER SINGH DHINDSA)**  
**JUDGE**

**May 15, 2018**

*J.Ram*

*Whether speaking/reasoned: Yes/No*

*Whether Reportable: Yes/No*