

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 7682 of 2018
Date of Decision : 20.04.2018

M/s Malik Automotives Pvt. Ltd.

...Petitioner

Versus

The State of Haryana and others

...Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: Mr. Sandeep Goyal, Advocate for the petitioner.

Ajay Kumar Mittal, J.(Oral)

1. The petitioner is impugning the order of the Tribunal dated 06.09.2017 (Annexure P-11) and orders dated 26.10.2015 (Annexures P-7 and P-8 respectively), whereby the petitioner has been held liable to pay VAT on Handling/Logistic charges and Number Plate charges, though, according to the petitioner, the same do not form part of sale price.

2. Learned counsel submitted that on the said amount, the Service Tax Authorities vide Annexure P-13 had demanded service tax, which was paid by the petitioner. It was urged that in such circumstances either the petitioner was liable to pay VAT or Service Tax. The levy of VAT as also Service Tax on the same amount is unsustainable. However, prayer made in this writ petition is for quashing of the order of the Tribunal, whereby the petitioner was held liable to pay VAT.

3. Learned counsel for the petitioner states that inadvertently, the challenge to Annexure P-13 has not been made in the writ petition. A prayer was made by learned counsel to withdraw the writ petition with liberty to file fresh one by laying challenge to Annexure P-13.

4. Dismissed as withdrawn.

5. It shall, however, be open to the petitioner to seek appropriate remedy laying challenge to Annexure P-13 in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

April 20, 2018
kanchan

(ANUPINDER SINGH GREWAL)
JUDGE

<i>Whether speaking/reasoned?</i>	<i>Yes/No</i>
<i>Whether reportable?</i>	<i>Yes/No</i>