IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP No. 147 of 2014 (O&M)
Date of decision: 17.05.2018

M/s A.P. Processors, Plot No. 103, Sector-24, Faridabad through Arvind Jain.

……Appellant

Vs.

The State of Haryana through Principal Secretary to Government of Haryana, Excise and Taxation Department, Civil Secretariat, Haryana, Chandigarh and another

…..Respondents

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

HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

Present: Mr. K.L Goyal, Senior Advocate with Mr. Rohit Gupta, Advocate for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ajay Kumar Mittal,(ACJ)

1. The appellant-assessee has filed the instant appeal under Section 36 of the Haryana Value Added Tax Act, 2003 (in short, the HVAT Act") against the order dated 5.4.2003, Annexure A.4 passed by the Haryana Tax Tribunal (in short, "the Tribunal") in Appeal No.STA No.288 of 2010-11, claiming following substantial questions of law:-

> "i) Whether on the facts and in the circumstances of the case, the learned Tribunal was justified in holding that in the absence of the rules as per Section 2(h), the Assessing authorities were justified in levying the tax on the inter-state works contract made by the appellant?
>
> ii) Whether on the facts and in the circumstances of the case, the learned Tribunal was justified in holding that the

> aggregate of the sale prices would constitute the turnover without any deductions for the levy of tax in the transactions under the impugned order even though sale price itself cannot be determined?"

2. At the outset, learned counsel for the parties submitted that the decision of this appeal shall be governed by the judgment rendered in VATAP No.32 of 2017, (***M/s A.P. Processors, Plot No. 103, Sector-24, Faridabad through its Partner Sh. Arvind Jain vs. State of Haryana through Principal Secretary to Government of Haryana, Excise and Taxation Department, Civil Secretariat, Haryana, Chandigarh)***, decided today. In view thereof, the detailed facts are not being noticed. However, in view of the consensus between the parties, as the matter has been remanded to the Assessing Officer to pass a fresh order after hearing the parties in accordance with law, keeping in view the observations made in ***M/s A.P. Processors's*** case (supra), this appeal is also disposed of in the same terms.

(Ajay Kumar Mittal)
Acting Chief Justice

May 17, 2018 **(Tejinder Singh Dhindsa)**
'gs' **Judge**

Whether speaking/reasoned **Yes**
Whether reportable **Yes**