IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of Decision:22.03.2018

(1) VATAP No. 148 of 2017 (O&M)

M/s Excel Crop Care Ltd.

......Appellant

Versus

The State of Haryana and another

......Respondents

(2) VATAP No. 167 of 2017 (O&M)

M/s Excel Crop Care Ltd.

......Appellant

Versus

The State of Haryana and another

......Respondents

(1) VATAP No. 168 of 2017 (O&M)

M/s Excel Crop Care Ltd.

......Appellant

Versus

The State of Haryana and another

......Respondents

CORAM: HON'BLE MR. JUSTICE S.J.VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN, JUDGE

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

Mrs. Mamta Singla Talwar, DAG Haryana.

AVNEESH JHINGAN, J.

The appeals have been filed challenging the orders of the Tribunal upholding the assessment orders in which Celphos was held to be not covered under entry 38B of Schedule-B of Haryana VAT Act 2003.

The Tribunal relied upon its decision dated 25.04.2013 passed in case of appellant in appeal under Section 56(5) of Haryana VAT Act 2003. Since, the said order has been set aside and matter remitted back to the Tribunal for fresh decision, these matters are also remanded back to the Tribunal to be decided in accordance with the decision taken in the appeal under Section 56(5) of the Haryana VAT Act, on the said issue.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

22.03.2018
reema

Whether speaking/reasoned Yes/No

Whether Reportable: Yes/No