IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No. 110 VATAP No. 162 of 2017 (O&M)
Date of decision : 10.05.2018

M/s Arora Enterprises ..... Appellant

VERSUS

State of Punjab and others ..... Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DEEPAK SIBAL

Present: Mr. Rajiv Sharma, Advocate, for the appellant.

. . .

RAJESH BINDAL, J:

Order dated 16.02.2017, passed by the Value Added Tax Tribunal, Punjab, Chandigarh (for short, the 'Tribunal') has been impugned by filing the present appeal by raising the following substantial question of law: -

> “Whether the order passed by the assessing authority as Annexure A-1 confirmed by appellate authority as Annexure A-2 and A-3 imposing penalty of Rs.76,500/- ignoring the evidences produced before the VAT Tribunal on the basis of suspicion are legally sustainable in law?”

In the present case penalty was levied on the appellant under Section 51(7)(6) of the Punjab Value Added Tax Act, 2005. The Tribunal found that the drivers of both vehicles disclosed that goods were being consigned to Batala and Rajpura whereas the documents produced were with regard to the consignment of goods meant for Ludhiana. As the goods were not accompanied with proper documents and there was attempt to evade tax, penalty of ₹76,500/- was imposed. The findings recorded by the Tribunal were plain and simple findings of fact, giving rise to no question of law much less any substantial question of law.

The appeal is accordingly dismissed. Consequently, the application for condonation of delay in filing the appeal is also dismissed.

[RAJESH BINDAL]
JUDGE

10.05.2018
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[DEEPAK SIBAL]
JUDGE

Whether speaking/reasoned	:	Yes / No
Whether reportable	:	Yes / No