IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP No. 176 of 2017 (O&M)
Date of decision: 14.8.2018

M/s Priyam Wood Udyog Pvt. Ltd.

.. Appellant

v.

State of Haryana

.. Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Mr. Anil Ghanghas, Advocate for the appellant.

Mr. Ankur Mittal, Additional Advocate General, Haryana.

...

Rajesh Bindal J.

The assessee is in appeal before this court against the order passed by the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal') in STA No. 298/2013-14, raising the following substantial questions of law:

(i) Whether the impugned order are based on wrong facts and illegal hypothetic presumptions with arbitrariness and perversity ?

(ii) Whether the learned Authorities have passed the impugned orders by misreading of the documents and evidence on record of the case ?

(iii) Whether the AETO has been able to discharge his onus to prove the goods without bill for the purpose of evading tax as per law ?"

It is a case in which the Assessing Officer finding that the goods, which were being unloaded at the premises of the appellant were not accompanied by proper documents, levied advance tax of ₹ 12,670/- and penalty of ₹ 38,010/-. Order was upheld by the Appellate Authority and the Tribunal. Order passed by the Tribunal has been impugned raising the substantial questions of law, as noticed above. The Tribunal recorded a finding that there was attempt to evade tax.

Be that as it may, as the amount of penalty involved in the present case is merely ₹ 38,010/- and the Tribunal has recorded a finding regarding evasion of tax, we do not find any reason to interfere in the present appeal. The same is, accordingly, dismissed. Consequently, the application for condonation of delay in filing the appeal is also dismissed.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

14.8.2018
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No