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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP No.184 of 2017(O&M)
Date of Decision: 24.07.2018

State of Punjab and others

...... Appellants

versus

M/s Goyal Auto Mobile

....... Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present: Mr. Pankaj Gupta, Addl. A.G., Punjab.

**RAJESH BINDAL J.**

This order will dispose of a bunch of three appeals bearing VATAP Nos.184, 188 of 2017 and 17 of 2018, as common issues are involved. However, the facts have been taken from VATAP No.184 of 2017.

The revenue has filed the present appeal against the order dated 29.08.2016 passed by the Value Added Tax Tribunal, Punjab in Appeal No.291 of 2013 titled as 'M/s Goyal Automobiles vs. The State of Punjab' by raising the following substantial questions of law:-

a) Whether the order dated 29.08.2016 passed by the VAT Tribunal is sustainable in law where the respondent dealer has duly been confronted with the facts & information received from the principal firm and commercial tax authorities?

b) Whether the order passed by VAT Tribunal is arbitrary, illegal and in violation of Punjab VAT Act and Punjab VAT Rules as the respondent had intentionally did not produce the relevant documents and had shown the lesser purchases with a view to evade the tax?

c) Whether the VAT Tribunal has failed to consider authentic report of commercial tax authorities which have patently made clear the fact of mis-utilization of 'C' forms, thereby suppressing the purchases & sales by the respondent?

d) Whether the action of respondent of suppressing the purchases & sales by mis-utilization of the 'C' forms by the taxable person has caused revenue loss to the State exchequer?

e) Whether the purchasing dealer can suppress the purchases from the designated officers once he issues 'C' form to the selling dealer?

f) Whether the purchasing dealer has to maintain a detailed account of interstate purchases made through 'C' Forms?

g) Whether the impugned order is based upon conjectures and surmises?

The appeal is accompanied by application seeking condonation of delay of 334 days in filing thereof.

At the very outset, learned counsel for the State fairly submitted that bunch of eight cases were decided by the Tribunal by two different orders passed on the same date pertaining to the assesses belonging to the same group on the same legal issue. VAT Appeal No.181

of 2017 titled as 'State of Punjab and others vs. M/s D. P. Goyal Automobiles Pvt. Ltd., Rajpura Road, Patiala' and four other appeals challenging the same order have already been dismissed by a Division Bench of this Court on March 14, 2018 as the matters have merely been remanded back by the Tribunal to the Assessing Authority for fresh decision in accordance with law.

For the reasons recorded in M/s D. P. Goyal Automobiles Pvt. Ltd.'s (supra), the present appeals are also dismissed. Consequently, the applications seeking condonation of delay in filing the appeals are also dismissed.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

24.07.2018
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Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No