110

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP No.124 of 2018 (O&M)
Date of Decision: 13.09.2018

M/s Shankra FAB Processors Pvt. Ltd.

...... Appellant

Versus

State of Haryana and another

.... Respondents

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

Present: Mr. Ajay Arora Bharti, Advocate for
Mr. Rajiv Sharma, Advocate
for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

RAJESH BINDAL J.

The assessee is in appeal against the order passed by the Haryana Tax Tribunal, Chandigarh dated 17.03.2017 in STA No.687 of 2014-15 for the assessment years 2006-07 to 2007-08, raising the following questions of law:-

"(i) Whether on the facts and in the circumstances of the case, the Ld. Tribunal was justified in upholding the levy of tax on chemicals used as consumables in the process of job work of dyeing of fabric by assuming that property in the goods has passed on to the principals?

(ii) Whether on the facts and in the circumstances of the case, the Ld. Tribunal was justified in upholding the levy of tax on the entire value of dyes used by the appellant in the job work process of dyeing of fabric ignoring the quantity of dyes which was not transferred to the principals?

(iii) Whether on the facts and in the circumstances of the case, the findings of Ld. Tribunal are perverse insofar as it has been held that property in the goods i.e. dyes and chemicals is transferred to the principals in the job work of dyeing the fabric?

(iv) Whether on the facts and in the circumstances of the case, the Ld. Tribunal was justified in placing reliance upon the judgment of Hon'ble Bombay High Court in the case of Commissioner of Sales Tax Vs. Matushree Textiles Ltd., ignoring that the said judgment dealt with applicability of works contract tax and not quantity of goods on which tax is to be levied?"

Learned counsel for the parties are agreed that the legal issues involved in the present appeal have been gone into by Division Bench of this Court in ***VATAP No.32 of 2017*** titled as "***M/s A.P. Processors Vs. State of Haryana***" decided on 17.05.2018 and the present appeal may be disposed of in terms thereof.

Ordered accordingly.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

13.09.2018
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No