IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP No. 147 of 2018 (O&M)

Date of decision : 20.7.2018

Excise and Taxation Commissioner, Haryana .. Appellant

versus

M/s Super Flooring Private Limited and another .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal

Present: Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana.

Rajesh Bindal, J.

The department is in appeal against the order dated 4.1.2017 passed by the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal'), in STA No. 270 of 2013-14, raising the following substantial questions of law:-

> "A What is the amount of deferred tax within the meaning of Section 61(2)(d)(iii) of the Haryana Value Added Tax Act, 2003 read with Rule 69 of Haryana Value Added Tax Rules, 2003 ?
>
> B. Whether the learned Tribunal failed to appreciate that amount of input tax paid by the Assessee cannot be counted towards payment of 50% of deferred tax upfront under Section 61(2)(d)(iii) of the Haryana Value Added Tax Act, 2003 ?"

The appeal is accompanied by application seeking condonation of delay of 433 days in filing thereof.

A perusal of the order passed by the Tribunal shows that while granting relief to the assessee, reliance has been placed on earlier judgment of this Court in *Sonex Auto Industries Private Limited vs State of Haryana and others* 2014 (48) PHT 481.

For the detailed reasons recorded in *Sonex Auto Industries Private Limited*'s case (supra), we do not find that any substantial question of law arises in the present appeal as the issue has already been settled by a judgment of this Court. Accordingly, the appeal is dismissed. Consequently, the application seeking condonation of delay in filing the appeal is also dismissed.

(Rajesh Bindal)
Judge

20.7.2018 (Amit Rawal)
vs Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No