

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

VATAP No.217 of 2018 (O&M)
Date of decision: - 16.10.2018.

Excise and Taxation Commissioner, Haryana

...Appellant

Versus

M/s Arihant Engineering Industries and another

...Respondents

CORAM : HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE MAHABIR SINGH SINDHU

Present:- Ms. Mamta Singla Talwar, Deputy Advocate General, Hry.

RAJESH BINDAL, J.

The department is in appeal against the order dated 24.05.2017 passed by the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal'), in STA No.336/2013-14, 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 applications seeking condonation of delay of 60 days in re-filing and 103 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 applications seeking condonation of delay are also dismissed.

(RAJESH BINDAL)
JUDGE

(MAHABIR SINGH SINDHU)
JUDGE

October 16, 2018
naresh.k

Whether Speaking/reasoned?	Yes
Whether reportable?	No