IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP No.4 of 2018 (O&M)
Date of Decision: 30.07.2018

M/s H. R. B. Chemical Pvt. Ltd., Sonepat

...... Appellant

Versus

State of Haryana and others

.... Respondents

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

Present: Mr. Rajiv Agnihotri, Advocate
for the appellant(s).

Mr. Ankur Mittal, Addl. A.G., Haryana with
Mr. Manoj Dhankhar, AAG, Haryana.

RAJESH BINDAL J.

This order will dispose of four appeals bearing VATAP Nos.4, 14, 18 and 19 of 2018 as common issues are involved. However, the facts have been taken from VATAP No.4 of 2018.

The assessee has filed the present appeal raising following substantial questions of law arising out of order dated 07.07.2017 passed by the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal') in Appeal No.STA-603/2016-17 titled as "M/s HBR Chemicals Pvt. Ltd., Sonepat vs. State of Haryana" for the assessment year 2009-10:-

"i) Whether the assessee appellant is not entitled to input tax credit on tax paid on purchase of DEPB license which were used in import of raw material which was used in the manufacture of goods for sale.

ii) Whether the provisions of Section 8 have not been complied with."

Learned counsel for the parties are *ad idem* that identical issue was under consideration before this Court in VATAP No.71 of 2012, titled as 'M/s Enkay (India) Rubber Company Private Limited, Gurgaon vs. State of Haryana' decided on 23.05.2018, in which the Tribunal had not considered the provisions of Section 8 of the Haryana VAT Act. While setting aside the order therein, the matter has been remanded back to be decided afresh.

Keeping in view the aforesaid stand taken by learned counsel for the parties, the order passed by the Tribunal is set aside. The matter is remitted back to be decided afresh.

Learned counsel for the appellant pointed out that the matter earlier remanded by this Court is fixed before the Tribunal on 08.08.2018. Let the present matters be also listed before the Tribunal on 08.08.2018. To be taken up along with the aforesaid appeal pending before the Tribunal.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

30.07.2018
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No