

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

VATAP No. 40 of 2018 (O&M)

Date of decision : 19.7.2018

Excise and Taxation Commissioner, Haryana .. Appellant

versus

M/s Krishna Auto Industries and another .. Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Anil Kshetarpal**

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

Rajesh Bindal, J.

The department is in appeal against the order dated 8.9.2017 passed by the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal'), in STA No. 18/2014-15, 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 ?
- C. Whether in facts and circumstances of the case, interest u/s 14(6) of Haryana Value Added Tax Act, 2003 is automatically leviable ?”

The appeal is accompanied by application seeking condonation of delay of 143 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.

Learned counsel for the appellant could not dispute the fact that in the case of the respondent -assessee for the other assessment year, VATAP No. 45 of 2018 – Excise and Taxation Commissioner, Haryana vs M/s Krishna Auto Industries has been dismissed on 7.5.2018 while relying upon earlier judgment of this Court in Sonex Auto Industries Private Limited's case (supra).

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 is also dismissed.

(Rajesh Bindal)
Judge

19.7.2018
vs

(Anil Kshetarpal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No