IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP No.76 of 2018 (O&M)
Date of Decision: 04.10.2018

M/s Century N F Casting, Faridabad

...... Appellant

Versus

The 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.

Ms. Mamta Singla Talwar, DAG, Haryana.

RAJESH BINDAL J.

The assessee has filed the present appeal raising following substantial questions of law arising out of order dated 14.02.2013, 27.08.2014 and 02.11.2017 passed by the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal') in Appeal No.STA-1079/2014-15 titled as "M/s Century N F Casting 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.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

04.10.2018
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No