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

**VATAP No.99 of 2018 (O&M)**
**Date of Decision: October 26, 2018**

M/s Shree Cement Ltd.

.....Appellant

Versus

The State of Punjab and another

......Respondents

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

Present: Mr.Sandeep Goyal, Advocate for the appellant.

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**RAJESH BINDAL, J.**

The assessee is in appeal against the order passed by the Value Added Tax Tribunal, Punjab (for short,`the Tribunal'), dated 17.04.2017 in Appeal No.198 of 2016, raising the following substantial questions of law:

> "1.Whether on the facts and in the circumstances of the case, the ld. Tribunal was justified in upholding the penalty u/s 51(7)(b) of the Punjab VAT Act, 2005 even though no attempt to evade tax of Punjab State is possible as the goods were being transported as stock transfer from Rajasthan to Chandigarh and the same had been detained while exiting from the State boundary while furnishing voluntary information at ICC?
>
> 2. Whether on the facts and in the circumstances of the case the Tribunal was justified in upholding the penalty due to the

inaction of the respondents when they are duty bound to generate form VAT-35 known as transit slip?”

In the case in hand penalty of ₹61,271/- was levied on the appellant under Section 51(7)(b) of the Punjab Value Added Tax Act, 2005 on account of discripensies found in the documents accompanying the goods during transit. The order passed by the Excise and Taxation Officer-cum-Incharge ICC, Zirakpur was upheld by the first Appellate Authority. The appeal filed by the appellant before the Tribunal was also dismissed. Considering the amount involved in the present appeal and the fact that the issue has been gone into by the three authorities including the Tribunal, we do not find any reason to entertain the present appeal. The same is accordingly dismissed.

**( RAJESH BINDAL )**
**JUDGE**

**October 26, 2018** **( MAHABIR SINGH SINDHU )**
meenuss **JUDGE**

1. **Whether speaking/reasoned ?** **Yes/No**
2. **Whether reportable ?** **Yes/No**