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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CM Nos. 2218-19-CWP of 2019 in/and
RA-CW No. 75 of 2019 in
CWP No. 12096 of 2006
Date of Decision: 30.08.2019

Merino Panel Products Ltd., Village & Post Office Rohad,
District Jhajjar (Haryana)

..........Petitioner

Versus

The State of Haryana and another

.......Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE AMIT RAWAL

Present: Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana for the **applicant**-respondents/State.

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JASWANT SINGH, J. (ORAL)

1. Applicant-respondent(s)/State has filed the present Review Application under Order 47 Rule 1 CPC for reviewing the order dated 27.09.2018 passed by this Court (allowing the writ petition of the petitioner) alongwith an application *(CM No. 2219 of 2019)* for condonation of 101 days' delay in filing the instant Review Application.

2. The aforementioned *CWP No. 12096 of 2006*, alongwith *CWP Nos. 5858 & 7171 of 2007* were allowed/disposed of in terms of the Full Bench judgment of this Court rendered in *CWP No. 12139 of 2006* titled *"Merino Panel Products Limited* ***Versus*** *Deputy Excise & Taxation Commissioner (I)-cum-Revisional Authority, Jhajjar"*, decided on 28.08.2018, whereby it was **held that** the notices for revision of assessments could not be issued after 01.04.2003 under the provisions of the Haryana General Sales Tax Act, 1973 (for short "The 1973 Act") upon the repealment of "The 1973 Act" by the enforcement of the Haryana Value

Added Tax Act, 2003 (in short "The 2003 Act") in view of the provisions of Section 61 of "The 2003 Act", saving only the pending revision notices/proceedings in the light of specifically expressed intendment.

In the Review filed by the State of Haryana in the aforesaid Full Bench, the plea raised that in cases of the assessment orders under "The 1973 Act" having been passed after the repealment of the Act w.e.f. 01.04.2003, and thus distinguishable was also rejected vide order dated 17.05.2019 passed in *Review Application No. 71 of 2019 in CWP No. 12139 of 2006* by the re-constituted Full Bench.

3. At the time of hearing, learned State Counsel concedes that the grounds raised in the present Review, have already been considered and rejected by the Full Bench of this Court in the aforesaid *Review Application No. 71 of 2019* decided on 17.05.2019, therefore, nothing would survive in the present review application and the same is liable to be dismissed.

Review Application is dismissed.

No orders are required to be passed in the pending miscellaneous application(s) and the same stand(s) disposed of.

(JASWANT SINGH)
JUDGE

August 30, 2019 **(AMIT RAWAL)**
'dk kamra' **JUDGE**

Whether Speaking/reasoned	*Yes/No*
Whether Reportable	*Yes/No*