

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

**Civil Writ Petition No. 14059 of 2019 (O&M)
Date of Decision: 23.09.2019**

M/s. Sunrise Agencies, Village Haripur, Panchkula

..... Petitioner

Versus

State of Haryana and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA**

Present: Mr. Gaurav Singla, Advocate for
Mr. Sanjiv Gupta, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana
for the respondents-State and assisted by
Mr. Ravinder Kumar, ETO, Panchkula.

JASWANT SINGH, J.

1. The petitioner, a proprietorship concern, situated at Village Haripur, Panchkula, is engaged in the retail business of selling dairy products. It used to purchase dairy products like, *Kheer, Paneer, Lassi etc.* from M/s. The Ropar District Co-op Milk Producer Union Ltd. (for short “The Supplier”), Branch Office at Panchkula. The Assessing Authority vide orders dated 10.11.2014 and 14.07.2015 (**Annexures P-6 & P-5, respectively**) finalized the assessment proceedings for the Assessment Years 2012-13 & 2013-14, respectively. The Revisional Authority exercising powers under Section 34 of the Haryana Value Added Tax Act, 2003 (in short “The HVAT Act”) vide two (02) separate orders dated 26.09.2017 (**Annexures P-7 & P-8, respectively**) for the aforesaid two (02) assessment years raised Additional Demand on the ground that the sales of

Paneer had been wrongly taxed @ 5.25%, instead of 13.125% under “The HVAT Act”. The Assistant Collector 1st Grade-cum-Excise & Taxation Officer, Panchkula, vide memo dated 11.04.2019 (**Annexure P-12**) directed the Manager of Axis Bank, Panchkula for attaching the stated bank accounts of the petitioner-Assessee towards recovery of the aforesaid Additional Demand of Tax.

2. The petitioner, accordingly, filed an appeal challenging the orders dated 26.09.2017 (**P-7 & P-8, respectively**), as also the memo of attachment dated 11.04.2019 (**P-12**) before the Haryana Tax Tribunal, Chandigarh (in short “The Tribunal”).

3. The petitioner, by way of the present writ petition, is seeking a mandamus to the respondents to de-freeze/de-seal its bank account(s) sealed vide memo dated 11.04.2019 (**P-12**), till the matter is finally decided by “The Tribunal”; while seeking interim stay of the aforesaid attachment letter/memo dated 11.04.2019 (**P-12**).

4. Upon notice, the respondents had sought time to file reply.

5. At the time of resumed hearing today, learned State Counsel has produced a memo dated 09.08.2019 issued by the same authority directing the release of the bank account(s) of the petitioner in Court today, which is taken on record as **Mark-A**. For ready reference, the contents of the aforesaid memo dated 09.08.2019, read as under:-

“ *From*

Ravinder Kumar
Asstt. Collector 1st Grade-cum-Excise &
Taxation Officer,
Room No. 316, Mini Sectt., Sector-1,
Panchkula

To

*The Manager,
Axis Bank Ltd.
Sco-10, Sec-10, Panchkula*

No. 1985/T.I (W5), Dated: 9-8-19

*Subject: Release of Bank Account no. 916020009156742
M/s. Sunrise Agencies, Vill. Haripur, Sec-4,
Panchkula Holding Tin No. 06492504565*

No. /TI, (W-5), Dated:

Memo

*The Bank Account no. 916020009156742 M/s.
Sunrise Agencies, Vill. Haripur, Sec-4, Panchkula Holding
Tin No. 06492504565 was attached by the undersigned
vide letter no. 191/TI/W-5 dated 11.4.2019 for non payment
of Additional Demand of Rs.4671401.44/- under the CST
Act, 1956 created under the Assessment years 2012-13 and
2013-14. The dealer had submitted the surety bonds of
Rs.4671401/- which is accepted.*

*In view of the above facts you are requested to
release the bank account of above mention firm.*

*-Sd-
Excise & Taxation Officer
Cum-Assessing Authority,
Panchkula.*

Endst. No. 1986/TI, (W-5), dated: 9-8-19

*A copy is forwarded to M/s. Sunrise Agencies, Vill.
Haripur, Sec-4, Panchkula Holding Tin No. 06492504565
for information and necessary action.*

*-Sd-
Excise & Taxation Officer
Cum-Assessing Authority,
Panchkula. ”*

6. In view of above, it is agreed by the counsel for petitioner that nothing more survives for adjudication in the present writ petition and the same has become infructuous.

Disposed of as infructuous.

**(JASWANT SINGH)
JUDGE**

September 23, 2019
'dk kamra'

**(LALIT BATRA)
JUDGE**

<i>Whether Speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>