IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

VATAP 271/2019 (O&M)
Date of decision:11.12.2019

M/s New India Contractors and Developers Private Limited

..............Appellant.

v.

State of Haryana and others

..............Respondents

Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Sant Parkash

Present:- Mr.Malkiat Singh,Advocate for the appellant.

Jaswant Singh,J(Oral).

Appellant-Company is engaged in the work contracts such as construction of road and civil works entrusted by Govt. and Semi Govt.Department institutions within the State of Haryana and other States. It is registered under the Haryana Value Added Tax Act,2003 (for short the HVAT Act). For executing works, it makes purchases within the State and out of State. For purchases made within the State it has paid VAT and claimed input tax credit while for out of State purchases it paid Central tax to respective States. Its accounts were taken up for scrutiny for the assessment year 2008-09. After scrutiny appellant applied for refund amounting to Rs.31,32,408/- which was allowed by respondent no.5-Excise and Taxation Officer-cum-Assessing Authority vide order dated 22.3.2012 (A-1). Thereafter respondent no.4-Revisional Authority exercising power under Section 34 of the HVAT Act vide order dated 15.10.2014 (A-2) remanded the case back to the Assessing Authority. Aggrieved against the same, appellant filed appeal before Haryana Tax Tribunal,Chandigarh. The said appeal was dismissed by the learned Tribunal vide order dated 8.5.2019 (A-4). Hence the present appeal.

At the time of hearing today, learned counsel for the appellant states that in terms of the Revisional Order the Assessing Authority vide order dated 16.8.2017 has passed fresh assessment order against which appellant has already filed an appeal and thus the present appeal has become infructuous.

Dismissed as having become infructuous.

(Jaswant Singh)
Judge

11.12.2019. **(Sant Parkash)**
joshi **Judge**

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