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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

SANJIV KUMAR SHARMA
2019.09.25 12:27
I attest to the accuracy and
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CWP-19746-2019
Date of decision : 24.9.2019

QH Talbros Pvt. Ltd.

..... Petitioner (s)

Versus

State of Haryana and others

..... Respondent (s)

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

Present:- Mr. Rajeev Agnihotri, Advocate
for petitioner.

Ms. Mamta Singla Talwar, DAG Haryana.

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JASWANT SINGH, J (ORAL)

Petitioner, a Private Limited Company, is engaged in the manufacture of automobile parts at its plant situated at Manesar, Gurgaon. The petitioner was a registered dealer under the Haryana Value Added Tax Act, 2003 (in short 'HVAT Act 2003').

The prayer in present petition is for directing the Assessing Authority, Gurgaon-respondent No. 4 for issuing declaration Form 'F' qua certain stock transfers made by the petitioner for the Assessment Years-2013-14, 2014-15 and 2015-16 from one plant to the other.

Upon notice, short reply by way of affidavit dated 18.9.2019 of Shri Jagdeep Gulia, Excise and Taxation Officer-cum-Assessing Authority, Gurugram (West)-respondent No. 4 has been filed. The relevant para-6 of

the reply reads as under :-

'6. That the assessing authority does not have any mechanism at this stage to verify the claim of the petitioner, as the assessment for the year 2013-14, 2014-15 and 2015-16 has already been finalised. Now that the assessing authority is in possession of definite information from the external sources and the assessment framed for the year in question can be reopened by way of re-assessment under Section 17 of HVAT Act, 2003. Fresh notice will be served upon the petitioner, once the petitioner submits the necessary documents sought from him vide notice dated 09.09.2019, the assessing authority will be able to examine the claim of the petitioner regarding F-Forms and can verify the transactions from the account books of the petitioner, if found eligible, F-Forms will be issued to the petitioner, otherwise speaking order as per law will be passed. That this entire exercise of reassessment will take some time.'

In view of aforesaid stand, it is agreed that present writ petition has become infructuous as petitioner would have full opportunity to submit its record before the Assessing Authority, who on evaluation of same shall issue necessary declaration Form 'F', if found entitled.

Disposed of as infructuous with the above terms.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

24.9.2019
sks

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