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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

SANJIV KUMAR SHARMA
2019.08.29 13:59
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CWP-22797-2019
Date of decision : 27.8.2019

Ruchi Jain and others

..... 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. Puneet Kansal, Advocate
for petitioners.

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JASWANT SINGH, J (ORAL)

Petitioners-Ruchi Jain, Amit Jain and Nitin Jain claim themselves to be the Directors of a private limited company-M/s Shanti Chemsteel Pvt. Ltd., carrying on its business activities in District Muzaffarnagar, Uttar Pradesh. The said company operated an unit under the name of Shankar Industries, situated at Panipat from year 2010 to year 2013, manufacturing cattle, animal and poultry feed. The Assessing Authority, Panipat, exercising powers under the Haryana Value Added Tax Act, 2003 has allegedly passed ex parte orders of assessment for the years 2010-11, 2011-12 and 2012-13 raising demands of tax based on the returns filed before the authorities.

The grievance raised is that vide Recovery Notice/warrants of demand dated 12.7.2019 (Annexure-P-3-Colly.) issued by Tehsildar Sadar, Muzaffarnagar, coercive steps are sought to be initiated for recovery of

outstanding demands raised by the Assessing Authority at Panipat.

It is claimed that petitioners are directors and shareholders of the private limited company and they cannot be proceeded against since the liability has been raised against the private limited company.

In view of nature of relief claimed qua the authority situated in Muzzaffarnagar, this Court would have no jurisdiction. Hence, the learned counsel for petitioners prays for permission to withdraw writ petition to enable his clients to seek their remedy before an appropriate forum in accordance with law.

Dismissed as withdrawn with aforesaid liberty.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

27.8.2019
sks