

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-8069-2014 (O&M)
Date of Decision:-18.01.2019.

M/s Sat Kartar Rice Mill, Sadaur, Malerkotla, District Sangrur

.....Petitioner

Versus

Punjab State Agricultural Marketing Board and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE ARUN MONGA

Present: Mr. Amit Aggarwal, Advocate for the petitioner.

Mr. Amandeep Singh Cheema, Advocate for
respondent Nos.1 and 2.

Mr. Abhaypal Singh Gill, AAG, Punjab.

ARUN MONGA, J. (Oral)

The present petition has been filed seeking issuance of a writ in the nature of *certiorari* to quash the assessment order dated 16.08.2004 (Annexure P-1) as also the consequent demand notice dated 27.08.2004 (Annexure P-2). Further prayer has been made to quash the appellate order dated 25.11.2005 (Annexure P-3) whereby the assessment order was upheld and similarly quashing of revisional order dated 24.9.2013 (Annexure P-4) has also been prayed vide which both the assessment order as well as the appellate orders were upheld.

2.) The lead argument of the learned counsel for the petitioner is that exemption from payment of market fee can be claimed even though there was a delay in submission of the certificate as prescribed in Form-LL.

He contends that the action of the respondents in not accepting the prescribed Forms K-1/KK on the ground that the same do not bear the signatures and the stamp of the firm which is seeking exemption is, therefore, not sustainable in law.

3.) Learned counsel for the petitioner contends that the case of the petitioner is totally covered by a judgment of Division Bench of this Court rendered in *M/s Varsha Spinning Mills Ltd. Vs. State of Haryana and others* reported in *AIR 1995 PLR 600*.

4.) Learned counsel for respondent Nos.1 and 2 fairly states that on perusal of the said judgment, he finds that the case of the petitioner is, indeed, covered by the same.

5.) In terms of the Division Bench judgment, *ibid*, the present petition is disposed of with a direction to respondent No.2 to accept the K-1/KK forms submitted by the petitioner without insisting that the same do not bear the signature and stamp of the firm seeking the exemption from market fee.

6.) In view thereof, the impugned demand notice and orders (Annexures P-1, P-2, P-3 and P-4) are quashed and respondent No.2 is at liberty to proceed afresh in the matter and pass fresh order, in accordance with law.

7.) Disposed of accordingly.

(ARUN MONGA)
JUDGE

January 18, 2019.

sandeep

Whether speaking/reasoned:-

Yes / No

Whether Reportable:-

Yes / No.