231 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.24631 of 2019 (O&M)
Date of decision : 31.10.2019

M/S. SUPERON SCHWEISSTECHNIK INDIA LIMITED

Petitioner

versus

STATE OF HARYANA AND OTHERS.

...... Respondents

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MRS.JUSTICE ALKA SARIN

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Present : Mr. Amar Partap Singh, Advocate and
Mr.Rohit Gupta, Advocate for the petitioner.

Ms. Palika Monga, DAG, Haryana

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AJAY TEWARI, J. (Oral)

1 By this petition, the petitioner has challenged the action of the respondents whereby his claim to refund input tax credit was disallowed on the ground that one of its selling dealer M/s. Rathi Steel & Power Limited has not filed return for three quarters for the assessment year 2016-17. However, the petitioner had already paid tax at the time of purchase and can not be held liable for default by the seller. The other bone of contention is a letter (Annexure P-14) whereby respondents blocked the credit in the electronic credit ledger of the petitioner and also initiated recovery proceedings.

2 At the very outset learned DAG, Haryana on instructions from Ms.Shriya Chahar, E.T.O (West) Gurugram has stated that the assessment for the year 2016-2017 and 2017-2018 of the seller is pending and till such time as the assessment is finalized no recovery will be initiated against the petitioner. Further another letter will be written to

keep the document Annexure P-14 in abeyance till such time as the assessment of the seller is not finalized.

3 Counsel for the petitioner states that in view of this statement he does not wants to press this petition at this stage.

4. Accordingly, the petition is dismissed as not pressed.

5. Since the main case has been disposed of, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

31.10.2019
raman

Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No