IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 6740 of 2018 (O&M)

Date of Decision: 28.05.2019

M/s GNB Brothers Pvt. Ltd.

.......Petitioner

Versus

State of Haryana and others

......Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Rajiv Sharma, Advocate
for the petitioner.

Mrs. Mamta Singla Talwar, DAG Haryana.

AVNEESH JHINGAN, J.

The main prayer in present writ petition is for issuance of direction to the respondents to refund the amount of ₹56,85,580/- due pursuant to order dated 16.08.2016 passed for the assessment year 2009-2010.

The facts in brief are that the petitioner was registered under Haryana Value Added Tax Act, 2003 (hereinafter referred to as 'the Act'). The assessment for year 2009-2010 was finalised and a demand of ₹56,85,580/- was created vide ex-parte order dated 25.03.2013. The demanded amount was deposited and an appeal was preferred. The First Appellate Authority vide order dated 20.07.2016 remanded the matter back to the Assessing Authority permitting production of declaration form and relevant documents. Pursuant to the remand, an order dated 16.08.2016 was passed and the petitioner was held entitled to refund of ₹56,85,580/-. An application for refund was made on 01.09.2016 and thereafter reminders were given. The assessment for assessment year 2012-2013 finalised vide order dated 31.03.2016 was re-opened for re-assessment. Vide order dated 03.01.2018 the Assessing Authority after adjusting the excess amount due to the petitioner of ₹56,85,580/- for assessment year 2009-2010, created additional demand of ₹10,31,849/- for assessment year 2012-13.

After arguing for sometime, learned counsel for the petitioner realizing that the main relief sought in the writ petition for refund, no longer survives as the excess amount was adjusted against the demand for assessment AY 2012-2013, submits that he may be permitted to withdraw the writ petition with liberty to file appeal against re-assessment order dated 03.01.2018.

Dismissed as withdrawn with liberty to avail remedy of appeal available in accordance with law.

(JASWANT SINGH)
JUDGE

(AVNEESH JHINGAN)
JUDGE

28.05.2019
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Whether speaking/reasoned Yes/No
Whether Reportable: Yes/No