

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

VATAP 241/2018

Date of decision:05.09.2019

M/s Sita Ram Jugal Kishore v

.....Appellant

v.

State of Haryana and another

.....Respondent

**Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Lalit Batra**

Present:- Mr.Rishabh Singla,Advocate for the appellant.

Jaswant Singh,J.

The appellant, a Proprietorship concern, has filed the present appeal under Section 36 of the Haryana VAT Act,2003 against the order dated 23.5.2018(A-4), passed by Haryana Tax Tribunal,Chandigarh raising the following questions of law:-

- (i)Whether on the facts and in the circumstances of the case, the appellant is entitled for deduction of its purchase of wheat under Section 27(1)(c) which has been sold in the course of inter-state trade and commerce and hence not liable to pay any purchase tax?
- (ii)Whether on the facts and in the circumstances of the case, the Tribunal was justified in upholding the interest levied by Revisional Authority for the first time?

Facts in brief are that the appellant- proprietary concern is

a registered dealer with the Sales Tax Authorities and engaged in the business of sale and purchase of wheat. The Assessing Authority for the Accounting year 1996-97 passed assessment order dated 22.1.1998 (A-2) wherein it was noticed that the necessary tax levied already stood paid by the appellant. The said order A-2 was suo moto taken up by the Revisional Authority and vide order dated 21.8.1998 (A-3) created demand of Rs.70,530/-. Aggrieved against the same, appellant filed an appeal before the Haryana Tax Tribunal, Chandigarh, which was dismissed vide impugned order dated 23.5.2018 (A-4). Hence the present appeal.

After hearing the counsel for the appellant, we are not inclined to invoke jurisdiction on the ground that the amount involved is only Rs.70,530/-, hence the appeal is dismissed. However, substantial questions of law raised in the appeal are left open.

(Jaswant Singh)
Judge

05.09.2019.
joshi

(Lalit Batra)
Judge

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No