IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

VATAP 278/2018
Date of decision:22.10.2019.

M/s Delton Cables Ltd.,

..............Appellant

v.

State of Haryana and others

..............Respondents

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

Present:- Mr.Rajiv Agnihotri,Advocate for the appellant.

Jaswant Singh,J.

Appellant, a Public Limited Company is engaged in the business of manufacturing and trading of wires and cables, mainly sold to Department of Telecommunications and Government Undertakings. It is registered with the Department of Sales Tax under the Haryana VAT Act, 2003 as also under the CST Act, 1956. For the year 2012-13, it was assessed to tax by the Assessing Authority, Rewari vide order dated 29.3.2016 (A-1). In the absence of of declaration in Form C, additional demand under the CST Act,1956 was created. On receipt of copy of the order, appellant filed an appeal before the first appellate authority. The appellate Authority vide order dated 23.11.2016 remanded the case to the assessing authority as at that point of time, appellant was in possession of some declaration in Form C. Expecting more form, appellant preferred appeal before Haryana Tax Tribunal,Chandigarh. The learned Tribunal vide order dated 2.4.2018 (A-4) remanded the case with the direction to produce the declaration before the assessing authority. According to the appellant since the purchasing parties are Government undertakings, there is generally a delay in issuance of such forms. It is grievance of the appellant that the authorities below grossly erred in not providing opportunity for production of these forms despite being apprised about the situation being not within the control of the assessee. Hence the present appeal against the order A-4 passed by the learned Tribunal and with a prayer to grant an opportunity to submit the declarations so as to avail statutory benefit.

The learned Tribunal while accepting the appeal of the appellant/assessee imposed a cost of Rs.10,000/- and remanded the matter to the Assessing Authority for the limited purpose of granting reasonable opportunity to the assessee for hearing and for producing more C-form. It may be noticed here that the assessment year in question is 2012-13 and still the Tribunal vide order dated 2.4.2018 A-4 while remanding the matter back to the assessing authority directed for granting reasonable opportunity to the assessee.

At this stage, learned counsel for the appellant prays for withdrawal of the appeal.

Dismissed as withdrawn.

(Jaswant Singh)
Judge

22.10.2019. **(Lalit Batra)**
joshi **Judge**

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