IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP-96-2018
Decided on: 07.03.2019

M/s. Auto Ignition Ltd., Faridabad .... Petitioner

Vs

State of Haryana and others ..... Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

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

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AJAY KUMAR MITTAL, J (ORAL)

Challenge in this appeal filed under Section 36 of the Haryana Value Added Tax Act, 2003 is seeking quashing of orders dated 10.03.2011 (Annexure A-1), dated 17.02.2014 (Annexure A-2) and dated 21.11.2017 (Annexure A-4) arising from STA No.29 of 2014-15, raising following substantial questions of law:-

> " i) Whether the assessee-appellant is not entitled to input tax credit on tax paid on purchase of raw material for use in manufacture of goods for research and development of component to be manufactured for ultimate buyer and which are used in the manufacture of goods for sale.
> ii) Whether the provisions of Section 8 have not been complied with."

2. A perusal of the order passed by The Haryana Tax Tribunal, Chandigarh (in short 'the Tribunal') shows that the point which was sought to be raised in the present appeal was not urged before the assessing officer or the First Appellate Authority by the assessee as noticed by the Tribunal.

3. Accordingly, learned counsel for the appellant submitted that he may be allowed to withdraw the present appeal with liberty to the appellant to approach the Tribunal again for taking recourse to the alternative remedies as are available to it, in accordance with law.

4. Dismissed as withdrawn. However, it shall be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

07.03.2019
Dinesh

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