HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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VATAP-44-2019

Date of Decision: 15.11.2019

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M/s Silver Leaf Hospitalities P.Ltd. ... Appellant

VS.

UT of Chandigarh ... Respondent

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CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR.JUSTICE GIRISH AGNIHOTRI

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Present: Mr. Chetan Jain, Advocate for the appellant
Mr. Ajay Jagga, Advocate for the respondent

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Jaswant Singh, J. (Oral)

(1) The appellant – a private limited company is an assessee under the Punjab Value Added Tax Act, 2005 (in short, the PVAT Act) as applicable to UT Chandigarh and is engaged in selling of food items. A provisional assessment order dated 11.02.2013 (A1) under Section 30 of the PVAT Act was passed creating an additional demand of Rs.10,67,887/- towards tax, interest and penalty for the assessment period 01.04.2012-31.12.2012. An appeal filed by the appellant under Section 62 of the PVAT Act was dismissed by DETC (Appeals), UT Chandigarh vide order dated 08.05.2018 (A2). Further appeal filed before the Tax Tribunal was also dismissed vide impugned order dated 03.10.2018 (A4).

(2) At the time of hearing, it is agreed that the present appeal has become infructuous in view of the final assessment order for the relevant period having been passed on 21.10.2019.

(3) In view of the above, the appeal is dismissed as having become infructuous. The appellant shall be free to raise all the pleas raised herein before the Appellate Authority in the appeal filed/to be filed by it.

(4) Dismissed as infructuous with liberty aforementioned.

(Jaswant Singh)
Judge

15.11.2019
Vvishal

(Girish Agnihotri)
Judge

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? *Yes/No*