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**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

**VATAP No.30 of 2019
Date of Decision: 24.02.2020**

M/s V-Mart Retail Ltd., Gurgaon

Appellant

Versus

State of Haryana and others

Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. J.S. Bedi, Advocate
for the appellant.

Ms. Mamta Singla Talwar, Advocate
for the respondents.

AJAY TEWARI, J. (Oral)

[1] This appeal has been filed under Section 36 of the Haryana Valued Added Tax Act, 2003 against order dated 20.07.2018 [Annexure A-5] passed by the Haryana Tax Tribunal, Chandigarh in appeal No.STA 59/2017-18, upholding penalty on the appellant.

[2] The facts in brief are that two trucks loaded with jackets were stopped in a road side checking. Some discrepancies were found and notices were issued. The Assistant Manager of the appellant appeared before the checking officer and stated that though the bill was only of Men's Jackets yet there were un-accounted for Kids' Jackets in the consignment valued at about

imposed/sustained on the appellant for that amount.

[3] The contention raised before us is that counting of Jackets was not done. However, in our considered opinion, this cannot be a question of law much less substantial question of law. Once the agent of appellant appeared and accepted the fact that there were un-accounted for Kids' Jackets loaded in truck valued at about ₹23,50,000/-, no fault can be found with the checking officer in not counting the goods physically and dealing with the un-accounted goods as per statement of Assistant Manager. Before the Tribunal and before us, another stand which has been taken is that the statement of the Manager was recorded under duress. However, strangely no such plea was advanced before the first appellate authority.

[4] In the circumstances, the appeal is dismissed.

[5] Since the appeal is dismissed, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 24, 2020

pankaj baweja

1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No