

**219 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No.396 of 2020 (O&M)

Date of decision : 23.01.2020

M/s Voith Paper Fabrics India Ltd.

..... Petitioner

versus

State of Haryana & ors.

..... Respondents

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

Present : Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

AJAY TEWARI, J. (Oral)

1 The present petition is filed seeking quashing of assessment order dated 16.12.2019 passed for assessment year 2017-2018. The grievance raised is that inspite of producing the declaration forms the demand has been created during the pendency of the verification of the forms by the Department.

2 Today Shri Rameshwar Mehra, Addl. E.T.C., Haryana has appeared and has accepted the fact that assessment order had passed though the verification of the 'C' Forms which were submitted was pending.

3 There is no issue with regard to the limitation for framing the assessment. The respondents have not been able to justify the creation of the additional demand when admittedly the verification of the declaration forms was pending at the departmental level. The verification report received would decide the further course of action as such the framing of assessment can not be sustained at this stage.

4 In the circumstances, it is clear that this assessment order is illegal. However, in the circumstances, we do not quash it but direct it to be treated as interim order till such time the verification comes.

5 Petition stands disposed of in the above terms.

6 Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

January 23, 2020
pooja sharma-I

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