IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Date of Decision : 30.1.2020

CWP-8828-2001 (O&M)

Piccadily Agro Industries Limited ...... Petitioner

Versus

The State of Haryana and others ...... Respondents

CWP-8915-2001 (O&M)

M/s Naraingarh Sugar Mills Limited ...... Petitioner

Versus

The State of Haryana and others ...... Respondents

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN
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Present : Mr. Sandeep Singh, Advocate
for the petitioner in CWP-8828-2001.

Mr. Akshay Bhan, Sr. Advocate with
Mr. Mukul Gupta, Advocate
for the petitioner in CWP-8915-2001.

Ms. Tanisha Peshawaria, DAG, Haryana.

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<u>AJAY TEWARI, J. (Oral)</u>

1. At the very outset, it has been pointed out to the learned State counsel that one of member of this Bench (Avneesh Jhingan, J.) had represented the appellant in some unrelated tax matters and therefore, this

Bench would have no hesitation in recusing from hearing these cases. However, learned State counsel states that she has no objection if these matters are heard and decided by this Bench.

2. Vide this common order we shall dispose of above said two writ petition as the common questions of facts and law are involved therein. For the sake of convenience, the facts are being taken from CWP-8828-2001.

3. This petition has been filed under Article 226/227 of the Constitution of India praying for issuance of writ in the nature of certiorari quashing the order contained in Annexure P-24 regarding rejection of request of exemption to petitioner.

4. By this petition, the petitioner has challenged the action of the respondent in declining the continuance of exemption from paying purchase tax on the purchase of sugarcane. The primary ground taken is that the State Government has declined the prayer with a completely non-speaking order. A perusal of the impugned order does reveal that no reasons have been recorded. Learned Deputy Advocate General states that a perusal of the written statement would reveal that there were good reasons for declining the exemptions. However, it is trite to say that the reasons must be contained in the order and an order cannot be supplemented subsequently by any reason.

5. In these circumstance, we deem it appropriate to set aside the order of rejection and direct the respondent No.2 to pass a fresh order in accordance with law within three months from the date of receipt of certified copy of this order after hearing the petitioner/s. The petitioner/s may appear before the Cane Commissioner-respondent No.2 on

CWP-8828-2001 (O&M) and
CWP-8915-2001 (O&M)

10.2.2020.

6. The petitions stand disposed of with above said directions.

7. Since the main cases have been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

30.1.2020
anuradha

Whether speaking/reasoned - Yes/No
Whether reportable - Yes/No