

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

CWP No. 12299 of 2020

Date of decision : 28.08.2020

SHV Energy Pvt. Ltd. and another

.... Petitioners

Versus

State of Haryana and others

... Respondents

**CORAM : HON'BLE MRS. JUSTICE DAYA CHAUDHARY
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present : Mr. Parkash Shah, Advocate and
Mr. Pawan Kumar Pahwa, Advocate for the petitioners.

Mr. Aman Bahari, Addl. A. G., Haryana.

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DAYA CHAUDHARY, J. (Oral)

Case has been heard through video conferencing in view of
COVID-19 Pandemic.

Learned State counsel, on instructions from Mr. Neeraj Garg,
Excise and Taxation Officer, Rewari, submits that the case of the petitioners
will be considered in view of judgment passed in CWP No. 19819 of 2018
decided on 17.02.2020.

In view of the submission made by learned counsel for the
respondents - State and the ratio of law laid down in CWP No. 19819 of
2018 decided on 17.02.2020, the assessment framed under the Central Sales
Tax Act, 1956 is set aside and the matter is remitted back to the Assessing

Authority to frame the assessment. The necessary exercise be done within a period of four weeks.

Disposed of accordingly.

(DAYA CHAUDHARY)
JUDGE

Dated : 28.08.2020

sunil yadav

(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No