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

Sr. No.211

**CWP No.15526 of 2019 (O&M)
Date of Decision : 17.02.2020**

Vinod Singal ...... Petitioner

Versus

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. Sidharth Gupta, Advocate
for Ms. Naina Issar, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, D.A.G., Haryana.

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AJAY TEWARI, J. (ORAL)

1. This petition has been filed for quashing of reassessment notice dated 10.07.2017 (Annexure P-2).

2. As per the averments made in the petition, the limitation for opening the reassessment in the present case expired in the year 2016 but the reassessment notice was issued in the year 2017.

3. In response, it is pleaded that by The Haryana Value Added Tax (Second Amendment) Act, 2015 the period of limitation for opening assessment has been extended to 8 years and the notice for reassessment was issued within the extended period of limitation in the present case.

4. Counsel for the petitioner has argued that this has lent retrospectivity to the amendment.

5. In our opinion, the argument of counsel for the petitioner is fallacious. Undoubtedly, on the date of the notification the limitation for reopening assessment was there and by the notification the same was extended. This could not be construed a retrospective operation. If on the other hand, the period of 5 years had expired on the date of the notification then any attempt to extend limitation would have rendered it retrospective.

6. In the circumstances, the argument that in the present case the amendment is retrospective cannot be sustained.

7. Consequently, the writ petition is dismissed.

8. Since the main case has been decided, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

February 17, 2020
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Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No