

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

110

CWP-31207-2019 (O&M)
Date of Decision : 9.1.2020

M/s. Ramnath Aggarwal

..... Petitioner

Versus

Union of India and others

..... Respondents

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

Present : Mr. Surjit Bhadu, Advocate
for the petitioner.

Mr. Sunish Bindlish, Advocate
for the respondents.

AJAY TEWARI, J. (Oral)

1. Present petition has been filed for issuance of a writ in the nature of certiorary for quashing the order in original No. 02-03/ST/Supdt/R-Mansa/BNL/2019 dated 23.7.2019 annexed as Annexure P-7 and all proceedings in respect of the impugned recovery of service tax against the petitioner.

2. On 29.10.2019 the following order was passed :-

“It is contended that the Service Tax liability of the petitioner-assessee for the period from 1.4.2014 to 5.5.2015 stood adjudicated vide order dated 12.1.2017, however, the Assessing Authority vide impugned fresh order dated 23.7.2019 (P-7), inter alia has adjudicated again qua the aforesaid period.

Notice of motion.

Mr.Sunish Bindlish, Advocate accepts notice. He is directed to seek instructions with regard to fresh adjudication for the period not adjudicated earlier.

Adjourned to 11.12.2019.

To be shown in the urgent list.”

3. Reply on behalf of respondents No. 1 to 3 has been filed, the same is taken on record. Copy has been supplied to the opposite party.

4. Today, learned counsel for the respondent has very fairly accepted that in the impugned order some portion of time has overlapped and states that he would have no objection if the impugned order is set aside and the matter is remanded back for fresh decision so that the period which has overlapped can be excluded.

5. Counsel for the petitioner states that he has no objection to this course of action.

6. Consequently, the present petition stands disposed of in the above terms.

7. Since the main case has been disposed of, pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

9.1.2020
anuradha

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