

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Date of decision : 07.01.2020

115

CWP-141-2020 (O&M)

M/s Photofax System

..... Petitioner

versus

Union of India & others

..... Respondents

117

CWP-148-2020 (O&M)

M/s Photofax System

..... Petitioner

versus

Union of India & others

..... Respondents

119

CWP-167-2020 (O&M)

M/s Genuine Copier System

..... Petitioner

versus

Union of India & others

..... Respondents

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

Present : Mr. Saurabh Kapoor, Advocate
for the petitioner (s).

AJAY TEWARI, J. (Oral)

This order shall dispose of above mentioned three petitions.

Since common questions of law and facts are involved therein, they are

being decided by this common order.

Notice of motion.

On the asking of the Court, Mr. Sourabh Goel, Sr. Standing Counsel, CBIC accepts notice on behalf of the respondents in all the cases.

By these petitions the petitioner(s) have challenged the seizure of certain multifunctional devices which it had imported for re-sale. One ground taken by the petitioner (s) is that this circular on the basis of which the seizure had been done is not applicable. In the alternative a second ground is taken that in case that circular is applicable then it is ultra vires.

After arguing for some time, both the learned counsel are agreed that in case the first question is answered in favour of the petitioner (s) during the assessment proceedings the second question would not arise.

On his part learned counsel for the revenue undertakes that the assessment shall be finalized within 15 days.

In this view of the matter learned counsel for the petitioner(s) prays for permission to withdraw these writ petitions to get the assessment finalized so that in case during the assessment it is determined that this circular is not applicable this whole controversy would die out. He, however, prays that in case the revenue relies on the circular, liberty should be granted to it to challenge the vires.

Learned counsel for the revenue has no objection to this course of action.

Petitions are dismissed as withdrawn with the above terms with the above mentioned liberty.

It has further been agreed that the petitioner (s) shall appear before the Assessing Officer on 13.01.2020 and the Assessing Officer shall pass a final reasoned order on or before 27.01.2020.

Since the main cases have been dismissed as withdrawn, the pending Civil Miscellaneous Applications, if any, also stand dismissed as withdrawn.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

January 07, 2020
pooja sharma-I

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No