IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 5789 of 2021

Date of decision : 12.3.2021

M/s Emtex Engineering Private Limited .... Petitioner

versus

State of Haryana and others ... Respondents

Coram: Hon'ble Mr. Justice Jaswant Singh
Hon'ble Mr. Justice Sant Parkash

Present Mr. Sandeep Chilana, Advocate and
Mr. Devang Bhasin, Advocate, for the petitioner.

Jaswant Singh, J. (Oral)

The petitioner - a private limited company is *inter alia* engaged in the business of trading of Machine tools, Spare parts and Accessories through online and offline mode.

The case of the petitioner company is that it duly uploaded and filed the statutory VAT/CST Returns for the Financial Year 2016-17 in time. After the enactment of Goods and Service Tax, the petitioner-company got itself registered with GST wherein all updated details with respect to Email ID, phone number, address, etc. were provided.

The petitioner company is challenging the impugned recovery notice dated 3.2.2021 issued by respondent no. 4 for initiating coercive steps to recover alleged unpaid Value Added Tax of ₹ 12,01,74,741/- as ₹ 19,652/- as Central Sales Tax arising out of *ex-parte* assessment order and demand notice both dated 19.3.2020 pertaining to the Financial Year 2016-

17, which were never served upon the petitioner and no opportunity of hearing was ever granted before passing such Assessment Order. The case of the petitioner company is that the alleged recovery notice was never served upon it nor its tax consultant.

At the time of hearing, learned counsel for the petitioner prays for permission to withdraw the present writ petition to enable his client to file a fresh one with better particulars.

Dismissed as withdrawn with the aforesaid liberty.

(Jaswant Singh)
Judge

12.3.2021
vs

(Sant Parkash)
Judge

Whether speaking/ reasoned Yes/No
Whether Reportable Yes/No