

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-6584-2021 (O&M)
Date of decision : 22.03.2021

M/s Shirdi Sales Private Limited

...Petitioner(s)

Versus

Union Territory of Chandigarh and another

...Respondent(s)

**CORAM:- HON'BLE MR. JUSTICE JITENDRA CHAUHAN
HON'BLE MR. JUSTICE VIVEK PURI**

Present: Mr. Amit Aggarwal, Advocate for the petitioner(s).

Ms. Urvashi Dhugga, Senior Additional Standing Counsel,
for U.T. Chandigarh.

JITENDRA CHAUHAN J. (ORAL)

The matter has been taken up through video-conferencing in the light of the pandemic COVID-19 situation and as per instructions.

This writ petition under Article 226 of the Constitution of India has been filed, *inter alia*, seeking quashing of impugned order dated 19.11.2018 (served on 08.03.2021) for the accounting year 2011-12 (Annexure P-1), passed by respondent No.2; and Recovery Notice dated 04.03.2021 (Annexure P-2), issued by respondent No.2.

Heard.

At this stage, we are not inclined to issue notice of motion. However, we direct the competent authority to consider and decide application for rectification dated 09.03.2021 (Annexure P-7) and

application to discontinue recovery proceedings dated 09.03.2021 (Annexure P-8), in the light of the decision rendered by this Court in ***M/s Tata Chemicals Limited Vs. State of Haryana***, bearing CWP-9834-2020, decided on 04.12.2020, expeditiously, preferably, within a period of three months from the date of receipt of a certified copy of this order, as per law.

In case, on consideration, it is found by the competent authority that the case of the petitioner is covered by the parameters laid down in ***Tata Chemicals' case*** (supra), in such an eventuality, the consequential relief be allowed to the petitioner, within a period of one month thereafter, in accordance with law. However, in case the competent authority feels that the case of the petitioner is not covered, in that case, a detailed order be passed in the matter.

Disposed of.

(JITENDRA CHAUHAN)
JUDGE

(VIVEK PURI)
JUDGE

22.03.2021

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