

114 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No.8034 of 2021 (O&M)

Date of decision : 08.04.2021

M/s Som Flavour Masala Private Limited Petitioner

versus

Commissioner, Central Goods &
Services Tax Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE RAJESH BHARDWAJ**

Present :- Mr. Deepak Gupta, Advocate
for the petitioner.

AJAY TEWARI, J. (Oral)

1 By this petition the petitioner has challenged the assessment order on the preliminary ground that retesting report was never supplied to him.

2 Notice of motion.

3 Mr. Sourabh Goel, Advocate has entered appearance on behalf of the respondent and states that as a matter of fact the report must have been supplied to the petitioner but to avoid un-necessary delay the department would not have any objection in again handing over a copy of the retesting report to the petitioner and passing a fresh order of assessment after permitting the petitioner to cross-examine the expert if required. He has however stated that the petitioner should not be permitted to prolong the proceedings.

4 Counsel for the petitioner has accepted this fact and very fairly stated that after the submission of the report the petitioner will

require only one day to cross-examine the concerned expert and will not seek any further opportunities to lead any evidence and would argue the matter.

5 Counsel for the respondent has accepted this undertaking.

6 In view thereof this petition stands disposed of. The impugned order is set aside and the respondent is directed to transmit a copy of the retesting report to the petitioner and thereafter the matter would be decided in accordance with law.

7 Petition stands disposed of.

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

(AJAY TEWARI)
JUDGE

(RAJESH BHARDWAJ)
JUDGE

08.04.2021

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Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No