

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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**CWP-16260-2021(O&M)
Decided on : 23.8.2021**

Pepsico India Holding Pvt. Ltd.

....Petitioner

VS

State of Punjab and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. B.L.Narasimhan, Advocate and
Mr. Amrinder Singh, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. By this petition the petitioner has challenged the order dated 3.8.2021 whereby its request for conducting assessment proceedings by way of virtual mode was rejected in the following terms:-

“As already communicated to you, it is not feasible to conduct the hearing virtually as lot of documents are required to be examined/discussed. This is an important case and huge amount of government revenue is involved.

2. The primary contention of learned counsel for the petitioner is based on the instructions of Central Board of Indirect Taxes and Customs dated 21.8.2021. As per these instructions, it was mandatory for all Assessing Officers to conduct proceedings by way of virtual mode only.

3. We find that in the last one year a lot of COVID-19 virus cells have flown under the bridge. The situation is not as bad as it was one year ago. Now all public activities have been opened by the Government. In fact, many High Courts have re-opened for physical hearing and many are

in the process of doing so.

4. Resultantly, we are not inclined to accept the prayer made on the basis of the instructions Annexure P-16. However, since the matter has been listed by the Assessing Officer for tomorrow, we put it to Mr. Pankaj Gupta, Addl. A.G., Punjab, learned stated counsel who is appearing on our asking, whether some accommodation can be granted to the petitioner. He has very fairly stated that in case the petitioner undertakes to appear before the Assessing Officer, he would have no objection to an adjournment.

5. Learned counsel for the petitioner has stated that the petitioner would undertake to appear before the Assessing officer on 10.9.2021.

6. In the circumstances, we dispose of this petition with a direction to the petitioner to appear before the Assessing officer on 10.9.2021 (and on any other date when its presence may be required).

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

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

23.8.2021
anuradha

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