IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

108 CWP No.44 of 2021
Decided on 06.01.2021

SKF India Limited ....Petitioner

VERSUS

State of Haryana and others ....Respondents

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

Present :- Mr.Vipul Joshi, Advocate, with
Mr.Bharat Raichandani, Advocate, for the petitioner.

AJAY TEWARI, J. (Oral)

1. The grievance raised in the present petition is that the petitioner is manufacturer and distributor of bearings and units and other lubrication solutions who has a Pan India Footprints.

2. During its routine business, stocks are transferred from one branch to other branch in the country and in the year 2016-17, had stock transferred the goods from Karnataka to the Depot in Haryana and from other Depots also but inadvertently some details were wrongly mentioned in the returns. As per the petitioner, this occurred because it was the first year of digitization of the Tax Administration in Haryana and it is the further case of the petitioner that thereafter, it kept requesting the respondents to allow it access once more to the portal so that the petitioner could upload its correct returns. It is the further case of the petitioner that at one stage, the Assessing Officer has agreed to allow the petitioner to correct its inadvertent error and thereafter, that Assessing Officer got transferred and nothing materialized. On the basis of those wrong returns, the assessment order was passed against which the petitioner is in appeal.

3. The prayer made in the present petition is that the petitioner should be allowed to correct the inadvertent error which has occurred in the returns because those errors, as per the petitioner, had occurred because of novelty of the digitization programme.

4. In our considered opinion, this prayer can well be made before the appellate Authority. Learned Counsel appearing for the petitioner is apprehensive that the appellate Authority may not go into this issue because he would be confined to the return which were actually filed. However, in view of the averment that at one stage, the Assessing Officer opened to the suggestion, we find it hard to believe that the said power would not be there with the higher officer i.e. the appellate Authority.

5. In the circumstances, we decline to take any further action in the petition while giving liberty to the petitioner to move an application on the line mentioned above, if so advised.

6. Petition stands dismissed with the aforesaid liberty.

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

(AJAY TEWARI)
JUDGE

(RAJESH BHARDWAJ)
JUDGE

06.01.2021
anil

Whether speaking/reasoned :	*Yes/No*
Whether reportable	*Yes/No*

ANIL KUMAR
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I am approving this document