

**IN THE HIGH COURT OF PUNJAB AND HARAYANA AT CHANDIGARH
114/2 (PROCEEDINGS THROUGH V.C.)**

Date of decision: 21.01.2022

CWP-25798-2021

PREETHI KITCHEN APPLIANCES PVT LTD AND ANOTHER

..PETITIONERS

Vs.

UNION TERRITORY OF CHD AND ORS

...RESPONDENTS

WITH CWP-25801-2021

PREETHI KITCHEN APPLIANCES PVT LTD AND ANOTHER

..PETITIONERS

Vs.

UNION TERRITORY OF CHD AND ORS

...RESPONDENTS

***CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE SANDEEP MOUDGIL***

Present: Mr. Parkash Shah, Advocate,
for Mr. Pawan Kumar Pahwa, Advocate,
for the petitioners.

Mr. Anil Mehta, Senior Standing Counsel
with Mr. Sumeet Jain, Addl. Standing Counsel,
for the respondents.

AUGUSTINE GEORGE MASIH, J.(ORAL)

Learned counsel for the petitioners submits that the petitioners, for the present are, giving up the contentions as have been raised by them in these two writ petitions and in these writ petitions, the aspect is with regard to the assessment years 2011-12 and 2012-13 respectively where according to the petitioners, there is no sale within U.T. Chandigarh and, therefore, there is no liability on the part of the petitioners. In any case, he asserts that the complete documents along with the required forms have been submitted

to the assessing officer who may pass a fresh order after taking into consideration the said documents.

Learned counsel for the respondents submits that in the light of the averments made in these writ petitions and the documents, which have been appended along with these writ petitions, which, according to the petitioners, have been submitted to the respondents, the assessing officer shall take into consideration the said documents and pass a fresh detailed order in this regard.

In the light of the statement made by the learned counsel for the respondents, we dispose of these writ petitions with a direction to the respondents, especially the assessing officer, to take into consideration the documents, which have been stated to be submitted to the said authority for consideration, and pass a fresh order within a period of four weeks from today.

Till the passing of the said order, no further steps, in pursuance to the impugned order, shall be taken by the respondents.

**(AUGUSTINE GEORGE MASIH)
JUDGE**

**(SANDEEP MOUDGIL)
JUDGE**

January 21, 2022
pj

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No