

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

**CWP-19349-2020 (O&M)
Date of decision: 23.05.2022**

Akhil Mittal & another

... Petitioners

versus

State of Haryana & others

... Respondents

**CORAM : HON'BLE MR.JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR.JUSTICE PANKAJ JAIN**

Present : Mr. Sandeep Goyal, Advocate for the petitioners.

Ms. Shruti Jain Goyal, DAG, Haryana.

...

TEJINDER SINGH DHINDSA, J. (ORAL)

Ms. Shruti Jain Goyal, learned DAG, Haryana has filed in Court today a short reply by way of affidavit dated 23.05.2022 of the Excise and Taxation Officer-cum-Assessing Authority, Bahadurgarh, Jhajjar along with Annexure R-1 (Copy of letter dated 16.04.2021). The same is taken on record and a copy thereof, has been furnished to counsel for the petitioners.

The instant petition had come up for preliminary hearing before this Court on 12.11.2020 and the following order was passed:

“The petitioner No. 1 is a Chartered Accountant and has impugned the notices dated 26.10.2020 and 05.11.2020 (Annexure P-25 and P-29 respectively), whereby penalty is sought to be imposed upon the petitioner, in his private capacity as a Chartered Accountant under the provisions of HVAT Act, 2003, as also for fraud and misfeasance under Section 447 of Companies Act, 2013.

Before proceeding further, in the light of the contentions raised qua lack of jurisdiction while issuing the notice vide order dated 05.11.2020 (Annexure P-29) by the officer concerned, we direct Mr. Ankur Mittal, Additional Advocate General, Haryana to assist the Court. In case the statutory backing is lacking, the authorities would consider withdrawing the notice. Copy of the writ petition has been furnished to the learned State counsel.

List for further consideration on 23.11.2020.

Till the next date of hearing, the petitioner No. 1 is exempted to appear in the proceedings qua his liability, in his personal capacity, pursuant to the notices dated 26.10.2020 and 05.11.2020 (Annexure P-25 and P-29 respectively ”

In the reply that has been filed today, it has been categorically stated that the relief claimed by the petitioners has been granted inasmuch as vide order dated 16.04.2021 (Annexure R-1 along with the reply), the impugned notice dated 05.11.2020 issued by the Assessing Authority, Jhajjar under the Companies Act, 2013 has been withdrawn.

Learned State counsel would further clarify that insofar as the impugned notice dated 26.10.2020 at Annexure P-25 is concerned, proceedings would continue as per law against the company and not against the petitioners herein.

Even, Mr. Sandeep Goyal, learned counsel representing the petitioners, who has perused the contents of the reply that has been filed today makes a statement that the grievance of the petitioners in terms of letter dated 16.04.2021 (Annexure R-1 along with the reply) stands redressed.

In view of the above, instant writ petition has been rendered infructuous and is disposed of accordingly.

Pending application(s), if any, shall also stands disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

23.05.2022

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(i) Whether speaking/reasoned? Yes/No

(ii) Whether Reportable? Yes/No