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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-19594-2022(O&M)
Date of Decision:28.09.2022

M/s India Yamaha Motor Pvt. Ltd. .... Petitioner

versus

The State of Haryana and others ...... Respondents

CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK MANCHANDA

***

Present: Mr. Amar Pratap Singh, Advocate for the petitioner.

Ms.Shruti Jain Goyal, DAG, Haryana.

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<u>TEJINDER SINGH DHINDSA, J. (ORAL)</u>

Instant writ petition had come up for preliminary hearing before this Court on 01.09.2022 and the following order was passed:-

> *" As per averments on record, assessment of the petitioner had been finalized on 20.03.2017.*
>
> *Instant petition is directed against a notice contemplating imposition of penalty under Section 7(5) of the Haryana VAT Act dated 21.07.2022.*
>
> *Precise contention raised is that under Section 41 of the Act, no penalty can be imposed under Section 7(5) by the Taxing Authority after the expiry of 2 years following the date when the assessment of tax becomes final.*
>
> *A complete copy of the writ paper book has been furnished to Ms. Shruti Jain Goyal, learned DAG, Haryana and who is directed to complete instructions in regard to the issue that has been culled out hereinabove.*
>
> *List on 28.09.2022."*

During the course of hearing today counsel for the petitioner has furnished copy of memo dated 31.08.2022 issued by the Excise & Taxation Officer-cum-Assessing Authority, Faridabad (South) Ward-01 and the contents of which read as follows:-

"To

M/s India Yamaha Motor Private Limited,
19/6, Mathura Road,Faridabad -121004
TIN: 06131220580
*Email ID:**sdas@yamaha-motor-india.com***
Memo No. SLP-01/W-01(FBD-S)/Dated 31.08.2022

Subject: ***Withdraw of Show Cause Notices U/s 7(5) of HVAT Act, 2003 for the year 2013-14.***

Memo:

Please refer to the above subject and this office SCNs No. 2542 & 2543 dated 21.07.2022 and your office letter 31.08.2022. The case has been re-examined and in view of the facts as stated vide your reply dated 31.08.2022 the ***SCNs 2542 & 2543 dated 21.07.2022 are hereby withdrawn with immediate effect.***

Excise & Taxation Officer-cum-
Assessing Authority,
Faridabad (South)Ward-01."

Ms.Shruti Jain Goyal, learned DAG, Haryana does not dispute the issuance of the afore-reproduced memo dated 31.08.2022.

In view of such development, nothing survives in the instant writ petition and the same is disposed of as having been rendered infructuous.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

28.09.2022
sunita

Whether speaking/reasoned Yes/No
Whether Reportable Yes/No