IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.26575 of 2021
Date of Decision:-09.08.2022

M/s Maya Appliances Pvt. Ltd.

...Petitioner

Versus

Union Territory of Chandigarh and others

...Respondents

CORAM:- HON'BLE MR. JUSTICE G.S. SANDHAWALIA
HON'BLE MR. JUSTICE VIKAS SURI

Present:- Mr. Akshay Bhan, Sr. Advocate with
Mr. Amar Partap Singh, Advocate
for the petitioner.

Mr. Sumit Jain, Addl. Standing Counsel
for respondents No.1 to 3-U.T. Chandigarh.

G.S. SANDHAWALIA, J.(Oral)

The challenge in the present writ petition is to the order dated 29.08.2019 (Annexure P-3) whereby the assessment was made by the designated officer under Section 29(2) of the Punjab Value Added Tax Act, 2005 on account of some suspicious entries pertaining to M/s Preethi Kitchen Appliances Pvt. Ltd.

The petitioner had approached this Court in CWP No.928 of 2021 wherein direction was issued to respondent No.3 to decide the application for rectification within three months. The same was done on 22.10.2021 (appended with Annexure P-12) wherein without giving any notice or hearing conclusion was arrived at that there is no mistake apparent from the record in the assessment order and liberty was there to file an appeal as such. The recovery notices in pursuance of the same, dated 29.10.2020 (Annexure P-4), 22.1.2021 (Annexure P-16), 01.12.2021 (Annexure P-10) and 14.12.2021 (Annexure P-12) are also subject matter of challenge. It has been pointed out that in the case of M/s Preethi Kitchen Appliances Pvt. Ltd. in CWP-25798 of 2021 and CWP-25801 of 2021 the co-ordinate Bench as such has disposed of the writ petition vide order dated 21.1.2022 (Annexure P-19) directing the assessing officer and the respondents to take into consideration the documents and pass a fresh detailed order. The relevant part reads as under :-

> "xxx
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> *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.*
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> *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.*
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> *Till the passing of the said order, no further steps, in pursuance to the impugned order, shall be taken by*

the respondents."

It is accordingly submitted that since the cases are also interconnected inasmuch as the petitioner had sold the business to M/s Preethi Kitchen Appliances Pvt. Ltd. on 05.04.2011 and the matter was thereafter re-examined. Thus it would be appropriate if the authority takes a fresh call on the issue. Counsel for the respondents also does not oppose the said suggestion and submits that needful can be done and in the circumstances a re-look in the matter can be taken.

Keeping in view the above, we are of the considered opinion that the assessment order dated 29.08.2019 (Annexure P-3) and the subsequent rectification order dated 22.10.2021 will have to be re-examined so that the authority can look into the matter afresh.

Ordered accordingly.

It is further made clear that if any documents are required, respondent No.4 shall provide the photocopies of the same to respondents No.1 to 4.

(G.S. SANDHAWALIA)
JUDGE

August 09, 2022
Vijay Asija

(VIKAS SURI)
JUDGE

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