

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

103

Civil Writ Petition No.26579 of 2021
Date of Decision: February 15th, 2022

M/s Maya Appliances Pvt. Ltd., Chennai

...Petitioner

Versus

Union Territory of Chandigarh and others

...Respondents

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

Present: Mr. Akshay Bhan, Senior Advocate
with Mr. Ankit Awal and Mr. Shantanu Bansal, Advocates
for the petitioner.

Mr. Anil Mehta, Senior Standing Counsel,
with Mr. Sourabh Goel, Advocate
for respondents No.1 to 3.

None for respondent No.4.

AUGUSTINE GEORGE MASIH, J. (ORAL)

On the last date of hearing i.e. 21.01.2022, following order was
passed:-

*“Learned senior counsel for the petitioner submits that
the petitioner in this case is limiting its challenge to the
notices issued for the assessment year 2011-12 and
assessment year 2012-13 as for the relevant period, the
petitioner was not the owner of the Company and the
subsequent purchaser had already filed its assessments for
these years.*

*Learned Senior Standing Counsel for respondents
No. 1 to 3 prays for an adjournment to seek instructions.*

Prayer granted.

Adjourned to 15.02.2022.”

In pursuance to the said order, learned senior standing counsel for
respondents No.1 to 3 states that the present petition has been rendered

infructuous in the light of the fact that proceedings have been initiated for the same period i.e. assessment years 2011-12 and 2012-13 against respondent No.4.

In the light of the statement made by the counsel for respondents No.1 to 3, we dispose of the writ petition as infructuous, especially in the light of the order dated 21.01.2022 passed by this Court in *CWP No.25798 of 2021* titled as *Preethi Kitchen Appliances Pvt. Ltd. and another Versus Union Territory of Chandigarh and others*, wherein it has been specifically held that the liability held against them would not survive. As a consequence thereof, notices issued for the years 2011-12 and 2012-13 shall not be pressed against the petitioners.

(AUGUSTINE GEORGE MASIH)
JUDGE

February 15th, 2022
Puneet

(SANDEEP MOUDGIL)
JUDGE

Whether speaking/reasoned: Yes

Whether Reportable: No