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

**CWP-27281-2022 (O&M)
Date of decision:12.12.2022**

M/s Komal Metal Works (Regd.) ... Petitioner

Vs.

State of Punjab & others ... Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE SANJIV BERRY.**

Present: Mr. Rakesh Bhatia, Advocate for the petitioner.

Mr. Deepanjay Sharma, DAG, Punjab.

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TEJINDER SINGH DHINDSA, J. (ORAL).

Learned State counsel has shared with the Court during the course of hearing today a communication dated 06.12.2022 from the office of the State Tax officer, Ward No.09, Ludhiana-1 and addressed to the Excise and Taxation Officer, Ward No.09, Gurugram (West) on the subject of verification of genuineness of C-form transactions.

The contents of the afore noticed communication are reproduced hereunder:

"Sub: Regarding verification of Genuineness of C-form transactions.

Ref No. Your office letter no.75 TI/W-9 dated 09.06.2020.

With reference to the subject cited above it is to inform you that as per information generated from ETTSA portal on the basis of VAT returns filed by M/s Komal Metal Works, Ludhiana holding TIN 03041067322, the firm had shown inter State Sale of Rs.1,11,92,124/- during the first quarter ending 30-06-2017 (01-April-16 to 30-June-2016) and has shown the inter State Sale of Rs.86,97,111/- during the *third quarter ending 31-12-2016 (01-Oct-16 to 31-Dec-2016) to M/s ADI Automotives Pvt. Ltd. Having TIN 06571923006. This is for your kind information."*

A copy of the same has been furnished to counsel opposite.

Mr. Rakesh Bhatia, learned counsel representing the petitioner submits that in view of the communication dated 06.12.2022, nothing would survive for adjudication in the instant petition.

Disposed of as infructuous.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

12.12.2022
harjeet

(i) Whether speaking/reasoned? Yes/No

(ii) Whether reportable? Yes/No