

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

210

**CWP No.20313 of 2004(O&M)
Date of decision: 09.01.2023**

STATE OF HARYANA

.... Petitioner

Versus

M/S JAI BHARAT GUM AND CHEMICALS LTD Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Sandeep Goyal, Advocate for the respondent.

RITU BAHRI, J. (oral)

Heard counsel for the parties.

The issue involved in the present case has already been decided on 23.09.2022 in case bearing No.VATAP-52-2019 titled as **Excise and Taxation Commissioner, Haryana through Excise & Taxation Officer-cum-Assessing Authority, Gurugram vs. M/s Alcatel India Ltd. Gurugram and another**, wherein it has been held that the Revisional Authority after the repeal of Haryana General Sales Tax Act, 1973 w.e.f 01.04.2013 cannot issue any notice revising any earlier order passed by the former authority. A reference has been made to the judgment rendered by the Supreme Court in **The State of Haryana and others vs. Hindustan Construction Company Ltd. 2017 (9) SCC 463.**

Paragraph 9 of the judgment is reproduced as under:-

“There were no proceedings pending against the respondent under the 1973 Act when the new Act came into force on 1-4-2003. The suo motu revisional power under Section 40 of the former Act was exercised on 7-6-2004. The repeal and saving clause in Section 61 of the 2003 Act, saved only pending proceedings under the repealed Act. The intendment clearly was that matters which stood closed under the 1973 Act had to be given in a quietus and could not be reopened.”

In the facts of the present case, notice under the Haryana General Sales Tax Act, 1973 was given by the Revisional Authority on 24.06.2003 and as per the judgment of the Supreme Court, the Revisional Authority as per Section 61 of the 2003 Act did not have any jurisdiction to issue this notice.

In view of the aforesaid reasons, this appeal is dismissed.

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

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

09.01.2023
Jyoti-IV

Whether speaking/reasoned: Yes/No.
Whether reportable : Yes/No