IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

215 **CWP-15681-2005 (O&M)**

Date of decision:- 22.02.2023

ANIL TRADING CO.

.... Petitioner

VS.

STATE OF PB. & ANR.

...Respondents

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

Present: None for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G. Punjab.

Ritu Bahri, J. (Oral)

The petitioner has come up in the present petition against the order dated 29.07.2005 whereby the Excise and Taxation Commissioner has imposed a penalty of Rs.1,20,460/- under Section 51(7)(b) of Punjab VAT Act, 2005.

Perusal of this order shows that the driver of the vehicle reached ICC on 27.07.2005 and had produced an invoice No.531 dated 26.07.2005 of M/s Anil Trading Company, Amritsar for Rs.4,01,533/- in favour of M/s Addagio Overseas and GR No.609 dated 26.07.2005. The Detaining Officer after scrutiny of the documents found that the goods were loaded from Ludhiana but the bills has been issued from Amritsar and in this backdrop the goods were detained.

After notice, proprietor Anil Kumar appeared on 29.07.2005. He failed to produce any bills or other evidence to produce the genuineness of the transaction rather he admitted his fault and furnish a surety bond of Rs.1,20,640/- against which the goods were released. Thereafter, the proceedings were initiated for imposing the penalty and even in those proceedings, he did not produce any bill book to show that the transaction was fair.

Hence while imposing the penalty it has been observed that the attempt to evade tax is established as the dealer failed to prove the genuineness of the transaction by not producing his account book or other relevant document. Order has been correctly passed as despite opportunity being given, no bill/record was produced why the bill was issued from Amritsar and goods were loaded from Ludhiana.

Finding no merits in the petition, same is hereby dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

22.02.2023
pooja saini

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