

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

CWP-8196-2023

Date of Decision:-12.05.2023

M/s Navkar Associates

....Petitioner

Vs.

State of Punjab and ors.

....Respondents

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

Present:- Mr. Aman Bansal, Advocate and
Ms. Anjali Bansal, Advocate
for the petitioner.

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

Ritu Bahri, J. (Oral)

Petitioner is seeking issuance of writ in the nature of certiorari for quashing order dated 19.11.2019 (P-1), order dated 30.11.2022 (P-3).

This Court, on 20.04.2023 passed the following order:-

"Learned counsel for the petitioner states that for the assessment year 2013-14, he has deposited Rs.10 lacs as pre-deposit at the time of filing the appeal against the assessment order dated 19.11.2019 (Annexure P-1). The petitioner went before the Tribunal and the Tribunal remanded the case back. Now Rs.10 lacs is still lying deposited with the Department and the submission of the petitioner is that this amount be adjusted towards the demand raised for the assessment year 2012-13 while entertaining the appeal.

Learned counsel for the State seeks time to check whether pursuant to the demand for the assessment year 2013-14, the final assessment order has been passed or not?

List on 12.05.2023."

Today, learned State counsel on instructions has informed the Court that assessment proceedings are in the process of investigation. The petitioner was called for 01.05.2023 and he sought two weeks time and now the matter is listed for 15.05.2023 and within a period of two weeks, the matter is likely to be finalized.

Keeping in view the fact that the assessment order with respect to 2013-14 is still pending and it will take some time to decide the same, the present petition is allowed and order dated 19.11.2019 (P-1), order dated 30.11.2022 (P-3) are set aside. The matter is being remanded back to the Appellate Authority to pass afresh order on merits. Respondent No. 2 shall take a final decision on the appeal (P-2) for the Assessment year 2012-2013 by adjusting Rs.10 lacs deposited at the time of filing appeal in assessment year 2013-2014. This exercise shall be completed within a period of four weeks.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

12.05.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No