IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(201) **CWP-3614-2005 (O&M)**
Decided on :28.04.2023

M/s Damru Detergents

……Petitioner(s)

Versus

Higher Level Screening Committee

……Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE HARPREET KAUR JEEWAN

Present: None for the petitioner (s).

Mr. Aman Bahri, Addl. AG, Haryana.

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G.S. Sandhawalia, J. (Oral)

In the present writ petition filed under Articles 226/227 of the Constitution of India challenge has been made to the communication dated 02.07.2002 (Annexure P-4) whereby the eligibility certificate granted to the petitioner had been withdrawn which was given for a period of 9 years from 01.03.1996 to 29.02.2005 for manufacturing of detergent washing powder under Rule 28 A of the Haryana General Sales Tax Rules, 1975 (for short '1975 Rules') for sales tax exemption for ₹8.97 lakhs.

2. A perusal of said communication would go on to show that the same was withdrawn on the ground that the conditions specified under Rule 8 (A) of rule 28-A were violated since the Committee found that the eligibility certificate itself was granted in violation of the rules and without any jurisdiction and unit did not possess the CLU. Accordingly, the Committee had found that the application for granting the eligibility certificate had not been made out under Rule 28-A (5) (a) of the 1975 Rules.

3. The stand as such of the respondent-State was that SLP **'State of Haryana and others VS. M/s Baldev Spinners (P) Ltd.'** had been preferred against the judgment.

4. Mr. Bahri has pointed out that **Civil Appeal No.1973 of 2002 'State of Haryana and others Vs. Baldev Spinners Pvt. Ltd. and others'** has been allowed on 25.02.2009, wherein it has been held that where there is concealment and mis-representation of material facts, then the eligibility certificate can be withdrawn on account of non-production of NOC/CLU Certificate on the ground that the nature of land as agricultural was not disclosed. Thus, once there was suppression of the fact that unit was situated on the agricultural land and the requirement was of the production of the said certificate, the benefit could be withdrawn.

5. Keeping in view the above, we are of the considered opinion that since the matter had been kept pending to await orders of the Apex Court, the matter stands squarely covered against the petitioner. It is also pertinent to notice that the matter was admitted as per the earlier order 13.09.2005 and the original counsel has been elevated to the Bench and notice issued to the petitioner has been received back with the report that the factory was not found at the given address.

6. Resultantly, we dismiss the present writ petition, keeping in view the above facts and circumstances.

(G.S. SANDHAWALIA)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

28.04.2023
Naveen

Whether speaking/reasoned :	✓Yes	No
Whether Reportable :	Yes	✓No