

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-11605-2023 (O&M)
Date of decision:- 30.05.2023

M/S DSG PAPERS PVT LTD

.... Petitioner

VS

STATE OF PUNJAB AND OTHERS

...Respondents

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

Present: Mr. J.S. Bedi, Advocate for the petitioner.

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

Ritu Bahri, J. (Oral)

CM-9720-CWP-2023

Application is allowed as prayed for.

Annexures P-6 to P-9 are taken on record.

Main case.

In the instant petition, the petitioner seeks for quashing of order dated 23.02.2021, Annexure P-1 passed by the Punjab VAT Tribunal and the orders dated 03.12.2020, 14.11.2019 (Annexures P-2 and P-4) whereby directions have been issued to deposit 25% of an additional demand created at the time of filing of the appeal.

Perusal of the certificate, Annexure P-6 shows that there is excess amount which has been paid by the petitioner under the Punjab VAT Act, 2005 and the Excise and Taxation Officer has given a

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certificate that this amount can be considered towards 25% pre-deposit under Section 62(5) of PVAT Act, 2005. He has also placed on record, Annexure P-7 to show that refund of an amount of Rs.6,56,352/- has not been taken by the petitioner and the balance amount has already been deposited by the petitioner.

Keeping in view these documents, Annexures P-7 to P-9, the present petition is allowed. Impugned order dated 23.02.2021, Annexure P-1 is set aside and the matter is remanded back to First Appellate Authority to decide the appeal keeping in view the Annexures P-7 to P-9 by adjusting this amount towards pre-deposit and pass an order on merits.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

30.05.2023

pooja saini

Whether speaking/reasoned
Whether reportable

: Yes/No
: Yes/No