IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-11344-2023
Date of Decision:-25.05.2023

M/s B E Contracts 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. Sandeep Goyal, Advocate assisted by
Mr. Rishabh Singla, Advocate
for the petitioner.

Ritu Bahri, J. (Oral)

Petitioner is seeking quashing of order dated 25.08.2021 (P-3) passed by respondent No. 3.

Learned counsel for the petitioner states that the with respect to Assessment Year 2014-15, the assessement order dated 25.08.2021 was passed and the same was given to the petitioner on 02.05.2023. Thus, the petitioner was not served and the ex parte order was passed. Learned counsel states that the petitioner has the copy of original TDS certificate for the respective assessment year. The petitioner was to given benefit of Input Tax Credit on account of WCT certificate depicting TDS deducted by the contractees and advance tax on account of non-production of said documents.

Issue notice of motion.

On asking of the Court, Mr. Saurabh Kapoor, Addl .A.G. Punjab accepts notice on behalf of respondent-State

A bare perusal of order dated 25.08.2021 shows that the order has been passed as the petitioner has not given any documentary evidence regarding TDS certificates submitted to claim TDS nor any original VAT purchases invoices produced.

In view of the above, the impugned order dated 25.08.2021 (P-3) is set aside. The writ petition is allowed. The matter is remanded back to the Assessing Officer to give opportunity of hearing to the petitioner so that petitioner can produce the documentary evidence. The Assessing Officer shall pass fresh order, in accordance with law. The petitioner shall appear before the Assessing Officer on 08.06.2023.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

25.05.2023
G Arora

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