

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

231/2

CWP-17080-2022

Date of Decision: 12.05.2023

M/s H.R. Rice Industries Pvt. Ltd.

..... Petitioner

Versus

State of Punjab and others

..... Respondents

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

Present: Mr. Amar Pratap Singh, Advocate
for the petitioner.

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

RITU BAHRI, J. (ORAL)

1. This writ petition has been filed seeking quashing of assessment order dated 20.11.2018 (Annexure P-4) passed by respondent No.2 for the assessment year 2011-12 and the order dated 28.08.2020 (Annexure P-1) passed by respondent No.3 whereby the appeals of the petitioner have been dismissed for want of pre-deposit under Section 62(5) of the Punjab VAT Act, 2005.

2. Learned counsel for the petitioner, on instructions, informs the Court that the petitioner has deposited 25% of the tax due vide challan dated 20.07.2022 (Annexure P-10).

3. Since this fact is being admitted by the counsel for the State, the present writ petition is being allowed and the order dated 28.08.2020

(Annexure P-1) passed by respondent No.3, dismissing the appeal of the petitioner on account of non-deposit of pre-deposit under Section 62(5) of the Punjab VAT Act, 2005, is set aside and the matter is being remanded back to respondent No.3 for passing fresh order on the appeal on merits since the pre-deposit has already been made by the petitioner vide challan dated 20.07.2022 (Annexure P-10).

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

12.05.2023

Satyawan

1. Whether speaking/reasoned: Yes/No
2. Whether reportable: Yes/No