

CWP No.17950 of 2022 (O&M)

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.17950 of 2022 (O&M)
Date of decision: 28.02.2023

Garg and Company

...Petitioner

Vs.

State of Haryana and others

...Respondents

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

Present: Mr. Sandeep Goyal, Advocate,
for the applicant-petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J. (oral)

Petitioner is seeking a writ in the nature of mandamus directing respondent No.2 to issue VAT D-1 Forms pursuant to the application dated 07.04.2022 (Annexure P-2) filed by it (petitioner), which has been rejected vide communication/order dated 06.06.2022 (Annexure P-5).

Learned counsel for the petitioner states that the impugned order has been passed on the ground that the petitioner had not produced the relevant documents showing that it had made purchases to claim the benefit of concessional rate of tax.

The petitioner has placed on record documents, Annexures P-10 to P-12, to show the details of the purchases made from separate dealers.

Learned State counsel, on instructions from Mr. Naresh Ahlawat, ETO, Jind, states that these documents can be examined to pass a fresh order on the application dated 07.04.2022 (Annexure P-2).

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In view of the said fact, impugned order dated 06.06.2022 (Annexure P-5) is being set aside and the matter is remanded to respondent No.2-Excise and Taxation Officer-cum-Assessing Authority, Ward No.2, Jind (Haryana) to pass a fresh order on the application dated 07.04.2022 (Annexure P-2) filed by the petitioner, after examining the documents (Annexures P-10 to P-12) and affording opportunity of hearing to the petitioner, in accordance with law.

Allowed accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

28.02.2023

ajp

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