

245

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

VATAP No.277 of 2019 (O&M)

Date of Decision: 03.08.2023

Excise & Taxation Commissioner, Haryana

..... Petitioner

V/s.

M/s. Kohinoor Foods Limited, G.T. Road, Murthal, Sonipat and Another

.....Respondents

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

Present: Ms. Mamta Singla Talwar, DAG, Haryana
for the appellant-State.

Mr. Sandeep Goyal, Advocate with
Mr. Rishab Singla, Advocate,
Mr. Nitish Bansal, Advocate and
Mr. Ishaan Loomba, Advocate for the respondent.

Ritu Bahri, J (Oral)

CM-15365-CII-2019

This is an application filed under Section 5 of the Limitation Act for
condonation of 162 days in filing the VAT Appeal against the order dated
26.11.2018 passed by the Haryana Tax Tribunal.

For the reasons stated in the application, the same is allowed and the
delay of 162 days in filing the VATAP is condoned.

Main Appeal

The revenue has come up in appeal against the order dated 26.11.2018 Annexure A-3 passed by the Haryana Tax Tribunal. A perusal of the order shows that the appeal filed under Section 36 of the Haryana Value Added Tax Act, 2003 was partly allowed and impugned revisional order dated 04.09.2015 was upheld to the extent that an additional tax amount of Rs.5,79,057/- was to be paid. However, with regard to interest, it was levied from the date of impugned revisional order or from the date if and when the said tax amount was adjusted out of ECF amount of the assessee and the case was remanded back to the Revisional Authority for fresh decision.

Now learned counsel for the respondent has stated that a fresh order dated 26.08.2020 has been passed by the Revisional Authority and the assessee has already filed an appeal against this order before the Tribunal.

Since the issue of interest is now pending before the Tribunal, this appeal filed by the appellant is being disposed of

3rd August, 2023

Sonia Puri

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

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