IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

788 **CWP-2713-2015** (O&M)
Date of decision:-06.10.2023

All Haryana Petroleum Dealers Association (Regd.)

.... Petitioner

Vs

The State of Haryana and another

...Respondents

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

Present: Mr. Ishaan Loomba, Advocate for the petitioner.

Mr. Sharan Sethi, Addl. A.G. Haryana.

Ritu Bahri, J. (Oral)

In the present writ petition, petitioner has sought for quashing of the circular /guidelines dated 21.03.2013 (Annexure P-3) issued by Excise and Taxation Commissioner, Haryana through the Additional Excise & Taxation Commissioner, whereby it has been provided that no Input Tax Credit should be allowed on the purchase of petroleum products, which are evaporated during the course of handling.

This issue has already been examined by full bench of this Court in VATAP-242-2018, ***Excise and Taxation Commissioner, Haryana Versus M/s Gupta Brother, Bhiwani and another,*** dated 14.03.2022. The VAT appeals filed by the Excise Department were dismissed and this question was answered in favour of the dealer that it will be entitled to ITC on evaporation of the petroleum products.

Keeping in view the abovementioned full bench judgment of this Court, this writ petition is allowed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

06.10.2023
pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No