

**108 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-16331-2023

Date of decision : 08.08.2023

**Bharat Sanchar Nigam Limited,
Punjab and another**

...Petitioners

Vs.

State of Punjab and others

...Respondent

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

Present: Mr. Sanjeev Kaushik, Advocate with
Mr. Rohit Kaushik, Advocate with
Ms. Divyanshu Kaushik, Advocate
for the petitioners.

Ms. Anu Pal, Sr. DAG Punjab.

RITU BAHRI, J.

Since the short prayer of the petitioner in this writ petition is that they are seeking quashing of the order dated 26.05.2023 (Annexure P-4) which has been passed by the appellate authority-respondent No.2, whereby the plea filed by the petitioner under Section 9(2) of CST Act, 1956 read with Section 62(5) of the Punjab Value Added Tax Act, 2005 against the order dated 12.11.2018 passed by the Excise & Taxation Officer-cum-Designated Officer, Mohali has been dismissed for creating additional demand of Rs. 39,31,736/- for the assessment year 2011-12 (Annexure P-6) on the ground that the petitioners have not deposited 25% of the additional demand in terms of Section 62(5) of the Punjab Value Added Tax Act, 2005.

This Court in a similar circumstances in writ petition No. 10168 of 2021 filed by Bharat Sanchar Nigam Limited, this Court had disposed of the writ petition after considering the judgment of Supreme Court in M/s

Tecnimont Pvt. Ltd. (Formerly know as Tecnimont ICB Private Limited) vs. State of Punjab and others reported as 2019 SCC Online SC 1228 and given directions to the respondent to hear the appeal after accepting 15% of the re-deposit, keeping in view that the petitioner belonged to Government organization.

Learned State counsel does not dispute the above said facts.

Keeping in view the order dated 28.06.2021 passed in CWP-10168-2021, this writ petition is being allowed and the impugned order dated 26.05.2023 (Annexure P-4) is set aside. The matter is remanded back to the Deputy Excise & Taxation Commissioner (Appeals), Patiala-respondent No.2 to pass a fresh order in the appeal after accepting 15% of the debts assessed and further direction to decide the appeal expeditiously in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

08.08.2023

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	Whether Reportable :	Yes	No