

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

210-3

PVR-10-2011 (O&M)
Date of decision:- 02.02.2023

STATE OF PUNJAB AND ANR.

.... Petitioners

VS.

M/S MAHAVIR VANASPATI COMPANY

...Respondent

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

Present: Mr. Saurabh Kapoor, Addl. A.G. Punjab
for the petitioners.

Mr. Sandeep Goyal, Advocate and
Mr. Avneet Singh, Advocate
Mr. Ishaan Loomba, Advocate for the respondent.

Ritu Bahri, J. (Oral)

Learned counsel for the petitioners has got official file from the department and upon instructions from Om Prakash, STO, Ludhiana states that 'F' forms which were made bases to frame the assessment on 24.03.2005 are not available on official record for the year 2001-2002.

Only short question for consideration in the present revision is if the valid 'F' forms were shown by the respondent-assessee at the time of framing of assessment order and they are not available now with the department, the order passed by the assessing authority cannot be reversed and the tribunal in the present case has rightly set aside the order passed by the revisional authority on appeal filed by

the assessee by giving a finding that 'F' Forms had been submitted before the Assessing Authority and they were found to be valid and after accepting these 'F' forms, they had permitted consignment sales of Rs.22,51,15,928.50/- against 'F' forms and this finding of fact does not require interference in appeal before this Court as no record is available even today with the department.

Accordingly, instant revision is hereby dismissed.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

02.02.2023

pooja saini

Whether speaking/reasoned
Whether reportable

: Yes/No
: Yes/No