HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP-20-2012 (O&M)
Date of decision: 06.01.2023

M/s. Ganpati Traders, Mandi Dabwali, Sirsa, Haryana ....Appellant

V/s.

The State of Haryana .....Respondent

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

Present: None for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

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Ritu Bahri, J.

The appellant-Ganpati Traders has come up in appeal against the order dated 17.11.2011 (Annexure A-4) whereby the Haryana Tax Full Member Tribunal, Chandigarh had dismissed the cross-objection filed by the State of Haryana under Rule 57 of the Haryana General Sales Tax Rules, 1975. While deciding the cross objection, reference was made to STA No. 843 to 848 of 2002-03-M/s. Sarswati Rice Mills, Shahabad, Kurukshetra vs. State of Haryana which were disposed of vide order dated 12.10.2011 and the appeals filed by the present appellant were also disposed of in terms of the said order.

Learned counsel for the State has informed today that the VATAP No. 22 of 2012 filed by the M/s. Sarswati Rice Mills in this High Court was disposed of on 12.07.2018 as having been rendered infructuous as the main appeal alongwith cross-objection had already been decided during the pendency of the VATAP No. 22 of 2012. As per order dated 14.09.2001 (Annexure A-1) the Assessing Authority had created additional demand of Rs.9,55,248/- under the Central Act for the assessment year 2000-01 from the appellant-M/s. Ganpati Traders. The appellant-M/s. Ganpati Traders went in appeals before the Joint Excise & Taxation Commissioner (A), Rohtak. Vide order dated 30.03.2005 (Annexure A-2), the said appeals were partly allowed and the case was remanded back to the Assessing Authority for calculation of tax subject to entertainment of any proof of tax paid purchases after affording an opportunity of hearing to the appellant-M/s. Ganpati Traders with a direction to the Assessing Authority to dispose of the remanded cases within two months of receipt of the order. Thereafter, the cross-objections in terms of rule 57 of the Haryana General Sales Tax Rules, 1975 was filed by the State of Haryana (Annexure A-3) against the order dated 30.03.2005 (Annexure A-2). These cross objections were dismissed vide order dated 17.11.2011 (Annexure A-4).

The present appeal was admitted on 02.04.2013 and was to be heard alongwith CWP-6175-2010. CWP-6175-2010 was decided on 08.05.2017. A perusal of the order dated 08.05.2017 shows that the case was related to a vehicle which had been unloaded in the assessees' premises without the requisite documents and a penalty of Rs.65,500/- under Section 37(6) of the Haryana General Sales Tax Act, 1973 was imposed. The said order will not have any bearing on the facts of the present case.

In the present case, 18 years have gone by since the matter was remanded wayback in the year 2005 vide order dated 30.03.2005 and by now, the final order must have been passed by the Assessing Authority.

Hence, this petition is being dismissed as having been rendered infructuous. However, the petitioner is granted liberty to revive the case again, if any cause of action still survives within a period of three weeks from the date of receipt of certified copy of this order.

Pending application, if any, stands disposed of.

(RITU BAHRI)
JUDGE

06.01.2023 **(MANISHA BATRA)**
Divyanshi **JUDGE**

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