IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of decision: 11.05.2023

1. CWP No.8500 of 2023 (O&M)

M/s Kyocera AVX Components (New Delhi) Private Limited
.....Petitioner

Versus

Excise and Taxation Officer-cum-Assessing Authority,Ward-05, Gurugram
....Respondent

2. CWP No.8506 of 2023 (O&M)

M/s Kyocera AVX Components (New Delhi) Private Limited
.....Petitioner

Versus

Excise and Taxation Officer-cum-Assessing Authority,Ward-05, Gurugram

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

Present: Mr. Umang Goyal, Advocate,
and Mr. Lalitendra Gulani, Advocate,
for the petitioner(s).

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

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Ritu Bahri, J.

This order shall dispose of CWP No.8500 and 8506 of 2023 together as common questions of law and facts are involved in both the petitions. For reference, facts are being taken from CWP No.8500 of 2023.

Petitioner (in CWP No.8500 of 2023) is seeking quashing of the impugned assessment order dated 30.03.2021 (Annexure P-1).

Learned State counsel, on instructions, informs that statutory notice under Section 15 (4) of the Haryana VAT Act, 2003, had been given to the petitioner on 14.08.2020.

Learned counsel for the petitioner states that the notice dated 14.08.2020, which was sent through email, was never seen by the petitioner.

Learned State counsel further states that the respondent-department can issue a fresh notice and provide opportunity of filing reply to the petitioner, if the petitioner gives its correct email address to the department.

In view of the said fact, the impugned assessment orders (in both the petitions (Annexure P-1) are set aside and liberty is granted to the respondent-authority to initiate fresh proceedings by issuing statutory notice in accordance with law.

Both the petitions i.e. CWP No.8500 and 8506 of 2023 stand allowed accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

11.05.2023
ajp

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