2023:PHHC:132795-DB 108

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-22082-2023
Date of decision:12.10.2023

M/s. Lixil Window Systems Pvt. Ltd. ....Petitioner

V/s.

State of Haryana and others ....Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE ALOK JAIN

Present: Mr. Ankit Awal, Advocate
for the petitioner.

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

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Ritu Bahri, J. (Oral).

The petitioner is seeking quashing of the demand notice dated 18.08.2023 (Annexure P-1) issued by respondent No. 2 with a further prayer that respondents No. 2 and 3 will implement the orders of the Haryana Tax Tribunal, Chandigarh dated 22.10.2018 and 24.10.2019 (Annexures P-10 and P-13).

A perusal of the order dated 22.10.2018 (Annexure P-10) passed by the Haryana Tax Tribunal, Chandigarh shows that the appeal of the petitioner was dismissed. However, the following observations were made.

> "Before parting with the order, it may be mentioned that if the assessee is entitled to any relief regarding mobilization advance or the tax already deposited regarding the same in accordance with law, during assessment year 2012-13, the same shall not be denied to the assessee merely due to dismissal of the present appeal."

The grievance of the petitioner in the present writ petition is that despite the opportunity granted to the assessee to seek relief regarding mobilization advance or tax already deposited during the assessment year 2012-13, the respondents have issued a demand notice dated 18.08.2023 (Annexure P-1) without complying with the order passed by the Haryana Tax Tribunal, Chandigarh dated 22.10.2018 (Annexure P-10) as observed above.

Learned counsel for the respondents, on instructions, states that fresh decision can be taken on the demand notice dated 18.08.2023 (Annexure P-1) after giving opportunity of hearing to the assessee.

Keeping in view the above, the present writ petition is allowed and the demand notice dated 18.08.2023 (Annexure P-1) is set aside and the fresh speaking order will be passed after examining the written submissions/representation of the petitioner dated 01.08.2023 (Annexure P-15) and the order passed by the Haryana Tax Tribunal dated 22.10.2018 (Annexure P-10).

(RITU BAHRI)
JUDGE

(ALOK JAIN)
JUDGE

12.10.2023
Divyanshi

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