

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**CWP-3573-2023****Date of decision:27.02.2023****M/s. Pioneer Agro Extracts Ltd.****....Petitioner****V/s.****State of Punjab and others****....Respondents****CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA****Present: Mr. Aman Bansal, Advocate
for the petitioner.****Ms. Anu Pal, Sr. DAG, Punjab.************Ritu Bahri, J. (Oral).**

This order shall dispose of nine writ petitions i.e. CWP Nos. 3573, 3574, 3599, 3601, 3603, 3604, 3621, 3629 and 3630 of 2023 as the issue involved in all the petitions is identical. For the sake of brevity, facts are being extracted from CWP-3573-2023.

The petitioner is seeking setting aside impugned order dated 18.08.2022 (Annexure P-3) passed by Deputy Commissioner State Tax (Appeals), Ludhiana Division, Ludhiana, Punjab in Appeal No. 462/2020-21/VAT and impugned order dated 08.12.2020 (Annexure P-1) passed by respondent No.3.

Learned counsel for the State, on instructions, has informed that the petitioner M/s. Pioneer Agro Extracts Ltd., is not in operation since the year 2015. However, its sister concern i.e. Pioneer Industries Private Limited having same address, has turnover of Rs.4,75,76,71,887/- during 2022-23 till January, 2023. Therefore, the petitioner can deposit 25% of the

tax, penalty and the interest which is mandatory for hearing appeal on merits.

Learned counsel for the petitioner states that he will deposit 25% of the tax, penalty and the interest within a period of four weeks.

Keeping in view the above fact, impugned order dated 18.08.2022 (Annexure P-3) is being set aside and the direction is being given to the respondent No.2-Deputy Commissioner State Tax (Appeals), Ludhiana Division, Ludhiana to accept 25% of the tax, penalty and interest due as assessed by the order dated 08.12.2020 (Annexure P-1) and, thereafter, pass final order on the appeal in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.02.2023

Divyanshi

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No