

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

215

VATAP-60-2014

Date of decision: 09.01.2023

M/S NAMDHARI MARBLE HOUSE CHD.

.... Appellant

Versus

U.T. OF CHANDIGARH

.... Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MRS. JUSTICE MANISHA BATRA

Present : None for the appellant.

Mr. Ajay Jagga, Advocate for the respondent.

RITU BAHRI, J. (oral)

The short question for consideration arise in this appeal is whether the Commissioner under Section 30(2) can extend the period of six months for making the provisional assessment after detection is done. Section 30(2) reads as under:-

“ The provisional assessment under sub-Section (1) shall be made within a period of six months from the date of detection. The Commissioner may, however, for reasons to be recorded in writing, extend the period by another six months in a particular case referred to him by the designate officer”.

In view of the above section, it is very clear that the Commissioner after recording reasons, can extend the period for another six months.

In the present case, a perusal of the impugned order dated 25.09.2013 shows that before the expiry of the six months, application for extension of time has been filed.

Accordingly, finding no merit in the present case, the same is dismissed.

(RITU BAHRI)
JUDGE

09.01.2023
Jyoti-IV

(MANISHA BATRA)
JUDGE

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