IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

220 **VATAP No.132 of 2017 (O&M)**
Date of decision: 22.09.2023

ANAND ELECTRONICS …. Appellant

Versus

STATE OF HARYANA …. Respondent

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

Present : Mr. Alok Mittal, Advocate for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

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RITU BAHRI, J. (oral)

1. The present appeal has been filed by the appellant against the order dated 20.03.2017 (Annexure A-4) passed by Haryana Tax Tribunal, Haryana, Chandigarh (for short-The Tribunal). The appellant has gone in appeal before the Tribunal, against the order dated 19.07.2013(Annexure A-2) whereby, the Appellate Authority had dismissed the appeal on the ground that the appellant had failed to appear despite giving it several opportunities and appeal was dismissed in default. The Tribunal after noticing the above facts has held in paragraph 5 of its order that no reason was given by the appellant before the Appellate Authority as to why no one had appeared before the first Appellate Authority on any date of hearing despite 13 opportunities. The Appellate Authority has adopted a very liberal approach and gave notices of hearing as many as 13 times, but none appeared. The appellant has produced two VAT-C 4 certificates which were not produced by it before the assessing authority and before the Tribunal. The respondent-Revenue had not produced the file of the case in hand and the appeal was dismissed.

2. Since VAT-C 4 forms were not produced before the Assessing Authority, the Tribunal should have remanded the appeal back to the Appellate Authority so that VAT-C 4 forms could have been examined and order on merits could have been passed.

3. In view of above, orders dated 20.03.2017 (Annexure P-4) and 19.07.2013(Annexure A-2) are set aside and matter is remanded back to the Excise and Taxation Commissioner, for deciding the appeal on merits after examining the VAT-C 4 forms which were produced by the appellant before the Tribunal.

4. However, keeping in view that the appellant had not appeared before the Appellate Authority on 13 occasions, direction is being given to the appellant to appear before the Appellate Authority on 5.10.2023, and thereafter, the Appellate Authority can pass appropriate orders on merits.

Pending application, if any, also stands disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

22.09.2023
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Whether speaking/reasoned: Yes/No.
Whether reportable : Yes/No