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

(121) **CWP-24158-2023**
Decided on : 31.10.2023

Sardul Singh ……Petitioner(s)

Versus

State of Punjab & others ……Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE HARPREET KAUR JEEWAN

Present: Mr.N.P.S.Mann, Advocate for the petitioner (s).

Mr.Arjun Sheoran, DAG, Punjab.

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G.S. Sandhawalia, J. (Oral)

1. Prayer in the present writ petition, filed under Article 226/227 of the Constitution of India is for quashing the communication dated 07.06.2023 (Annexure P-2) issued by respondent No.2 whereby on account of arrears of Rs.46,17,742/- recoverable from the petitioner being the owner of M/s Sandhu Commission Agent, Tarn Taran having Vat No.03311151709, a request was made by the Assistant Commissioner State Tax, Tarn Taran to Tehsildar, Sub-Tehsil, Chohla Sahab to make a red entry against the land owned by the petitioner and a certificate be issued in that regard.

2. A perusal of the said order would go on to show that it was on account of the proceedings initiated in 2009-2010 under Punjab Vat Act, 2005, under the Central Act, 1956 and under the PIDF Act, 2002.

3. On 20.10.2023, the following order was passed by us:

> "Inter alia contends that the attachment has been done without putting the petitioner to notice.
>
> Counsel for the State prays for time to produce the order on the basis of which the attachment has been made.
>
> Adjourned to 31.10.2023."

4. Mr.Sheoran has placed on record photocopy of the assessment order dated 05.08.2013 wherein ex-parte proceedings had been initiated and the assessment order had been passed by the Designated Officer, Tarn Taran. Thereafter, vide communication dated 30.09.2014, the Assistant Excise and Taxation Commissioner, Tarn Taran had written to the Tehsildar for mentioning the amounts which were due and which were outstanding and could not be recovered and therefore, the request for attachment was made for marking of the property owned by the petitioner and making it non-transferable and non-saleable till the NOC was obtained from the office.

5. In such circumstances, we are of the considered opinion that the respondents had acted in accordance with law to effect recovery of tax dues. It is always open to the petitioner to challenge the said assessment proceedings since it is the case of the petitioner now that notice was not served to him. Resultantly, we feel that no further action is required in the present writ petition and the same is disposed of as such, with liberty to the petitioner to agitate for his grievance in accordance with law.

(G.S. SANDHAWALIA)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

31.10.2023
Sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No