IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

231 **VATAP-17-2019**
Date of decision: 27.02.2023

M/S SUNRISE TRADING COMPANY,MADLAUDA, PANIPAT
…. Appellant
Versus
STATE OF HARYANA AND OTHERS …. Respondents

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

Present : Mr. Rajiv Agnihotri, Advocate for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

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RITU BAHRI, J. (oral)

The appellant has come up in this appeal against the order dated 26.09.2017 (Annexure A-9) passed by the Haryana Tax Tribunal, Chandigarh (for short-the Tribunal),whereby, the application for review of order dated 22.02.2010 has been dismissed.

A perusal of order dated 29.09.2019 (Annexure A-9) shows that none had appeared for the review applicant/appellant in the appeal on 22.02.2010 and the Tribunal left with no option but to dismiss the appeal in default.

In the review application, the only ground taken was that the Tribunal has dismissed the appeal without considering the grounds of the appeal. The Tribunal has passed the order by observing that the review application is not meant for re-hearing of the appeal.

On 20.08.2019, when notice of motion was issued, this Court has observed that the issue whether the levy of tax on the purchase of paddy on the

Ahritia while supplying paddy to a supplier has been decided by this Court in favour of the assessee. It has also been observed that the matter has to be remanded back to the Tribunal for fresh adjudication in view of the judgment passed by this Court in ***M/s Mahabir Parshad Lakhmi Chand vs. State of Haryana (2010) 37 PHT 43(P&H).***

Learned counsel for the appellant has informed that the abovesaid judgment has attained finality and even the SLP has been dismissed.

The appellant in the present case is seeking deduction in respect to purchase of paddy which forms part of the gross turnover under Section 27(1)(b)(A)(ii) of the Haryana General Sales Tax Act,1973 for arriving at a taxable turnover and this issue has already been decided in his favour by this Court in ***M/s Mahavir Parshad Lakhmi Chand vs. State of Haryana, 37 PHT (2010) page 43*** and even SLP against this judgment has also been dismissed.

Without commenting on the merits of the case and after taking into account the appeal is allowed and order dated 26.09.2017 (Annexure A-9) is set aside and the matter is being remanded back to the Tribunal to pass afresh order on merits, in accordance with law after considering the aforesaid judgment.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.02.2023
Jyoti-IV

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