HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP-67-2020 (O&M)
Date of decision:06.02.2023

M/s. Amit Trading Co., Panipat ....Appellant

V/s.

The 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.

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Ritu Bahri, J. (Oral).

CM-6033-CII-2020

For the reasons mentioned in the application, the same is allowed and the delay of 14 days in filing the appeal is condoned.

VATAP-67-2020

The appellant has come up in appeal against the order dated 11.09.2019 (Annexure A-6) whereby Haryana Tax Tribunal, Chandigarh had remanded the case of the assessee to the Assessing Officer to carry out the re-assessment proceedings in accordance with law. In this order, it has been further observed that the case relates to assessment year 2013-14 and the re-assessment under Section 17 of the HVAT Act can be made upto 31.03.2022 i.e. before the expiry of eight years. This order was passed wayback on 11.09.2019.

Learned counsel for the appellant informs the Court that after 31.03.2022, no notice has been served by the Assessing Officer till date. Hence, no cause of action is survived in the present case as no notice is served and period of eight years has already expired for the assessment year 2013-14.

Keeping in view the observations made above, this appeal is disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

06.02.2023
Divyanshi

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