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

123 **C.WP No.29144 of 2023
Date of decision: 21.12.2023**

Ma Mansa Enterprises Pvt. Ltd. **… Petitioner**

Versus

State of Punjab and ors. **… Respondents**

**CORAM: HON'BLE MR. JUSTICE G.S. SANDHAWALIA
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Mr. Sourabh Goel, Advocate, and
Ms. Geetika Sharma, Advocate,
for the petitioner.

G.S. SANDHAWALIA, J. (Oral)

1. The challenge is to the quashing of the impugned ex parte order dated 13.10.2022 (Annexure P-7), whereby demand for a sum of Rs.1,14,67,252/- under the Punjab Value Added Tax Act, 2005 and Rs.68,014/- under the Central Sales Tax Act, 1956 has been wrongly confirmed against the petitioner. Recovery has been initiated thereafter.

2. A perusal of the assessment order dated 13.10.2022 would go on to show that the matter was pending before the Assessing authority between 04.01.2022 till the assessment order was passed. On 04.01.2022, when no one appeared, another notice was issued for 28.01.2022 and the reference was also made to notice sent through e-mail. There is considerable gap between 28.01.2022 when the date had been fixed and another notice was issued on 03.08.2022 and none had appeared on 08.08.2022. Thereafter, also another notice was issued on 12.10.2022 and resultantly,

the case was assessed ex parte.

3. It is the case of the petitioner that the petitioner was not aware of the proceedings. If that is so, it is open to the petitioner to approach competent authority in accordance with law for redressal of its grievances.

4. Writ petition is disposed of with the aforesaid liberty.

(G.S. Sandhawalia)
Judge

21.12.2023
monika

(Lapita Banerji)
Judge

Whether reasoned/speaking: Yes
Whether reportable: No