2024:PHHC:043114

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

**RSA-1746-1992 (O&M)**
Date of decision: 01.04.2024

State of Haryana and others

....Appellants

Versus

Vijay Kumar

..Respondent

**CORAM: HON'BLE MR. JUSTICE ANIL KSHETARPAL**

Present:- Mr.J.S.Pannu, AAG, Haryana

Mr. A.P.Bhandari, Advocate for the respondent

**ANIL KSHETARPAL, J (Oral)**

1. In this Regular Second Appeal, the defendants assail the correctness of the concurrent finding of facts arrived at by the courts below while decreeing the plaintiff's suit for the grant of decree of permanent injunction restraining the defendants (appellants) from recovering Rs.3,36,600/- as old arrears of sales tax. It has come on record that the amount is due and payable towards old arrears of sales tax for the year 1981-82 pertaining to M/s Sat Paul and Company, a former L-2 licensee of a liquor vend. A notice was issued to the respondent for recovery of the amount, which resulted in the plaintiff's suit. He claims that he has no connection with M/s Sat Paul and Company as he was never a partner or proprietor. On appreciation of evidence, both the courts have held that the plaintiff was not proved to be a partner in the aforesaid firm.

2. It is the stand of the State that the plaintiff-Sh.Vijay Kumar was a co-bidder with the sole proprietor concern namely M/s Sat Paul and Company and he signed the knock out slip, when license for running the liquor vend was put to bidding.

3. Learned counsel representing the appellants contends that the jurisdiction of the civil court is barred in view of Section 62 of the Haryana General Sales Tax Act, 1973. The trial court has held that the plaintiff is not connected with M/s Sat Paul and Company and therefore, the bar under Section 62 would not be applicable. Before the First Appellate Court, the correctness of the finding on issue no.4 was not challenged by the State counsel. It is also not proved that any license was issued in favour of the respondent.

4. Before this Court, the learned State counsel has failed to produce any material evidence that Sh.Vijay Kumar plaintiff was in anyway connected with M/s Sat Paul and Company, which had defaulted in payment of the arrears of sales tax.

5. Keeping in view the aforesaid facts, no ground to interfere is made out.

6. Hence, dismissed.

7. All the pending miscellaneous applications, if any, are also disposed of.

01.04.2024 **(ANIL KSHETARPAL)**
rekha **JUDGE**
Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No