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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-15197-CWP-2023 & CM-15196-CWP-2023 in/and RA-CW-305-2023 in CWP-20383-2020
Date of Decision: 02.08.2024

MATRIX CLOTHING PVT. LTD. ....*Petitioner*

V/s.

STATE OF HARYANA AND OTHERS ....*Respondents*

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE PANKAJ JAIN

Present Mr. Rajiv Agnihotri, Advocate for the review-applicant.

Ms. Tanisha Peshawaria, DAG, Haryana.

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SANJEEV PRAKASH SHARMA, J. (Oral)

CM-15197-CWP-2023

1. For the reasons mentioned in the application, the same is allowed and delay of 139 days in filing the appeal is hereby condoned as the appellant approached the Hon’ble Supreme Court in SLP which was dismissed as withdrawn.

CM-15196-CWP-2023

2. Application is allowed and the applicant is exempted from filing original/certified/typed copes of Annexures RA-1 to RA-5.

RA-CW-305-2023

3. This review application is filed by the appellant seeking review of the order dated 16.12.2022 passed by this Court in CWP-20383-2020.

4. We find on merits that CWP-20383-2020 was decided along with one other case CWP-20380-2020. Review application i.e. RA-61-CW-2023 was filed in CWP-20380-2020 which was decided in light

of the judgment passed in the present Writ Petition which is under review. The Court has passed the following order in RA-61-CW-2023:-

> *"The present review application seeks review of the order dated l6.12.2022 whereby the writ petition was disposed of in terms of the order passed in CWP-20383-2020 titled M/s Matrix Clothing Pvt. Ltd.* ***Vs.*** *State of Haryana & others, vide order of even date. 2. The assessee in the main case (M/s Matrix Clothing Pvt. Ltd.) opted to challenge the order before the Apex Court in SLP(C)No.6917/2023 and the following order was passed on 17.04.2023:-*
>
> > *"After some argument, Ms. Charanya Lakshmikumaran, AOR submitted that the petitioner be permitted to amend the return, if permissible in accordance with law. In this view of the matter, she seeks liberty to withdraw the petition.*
> >
> > *Liberty granted.*
> >
> > *The special leave petition is dismissed as withdrawn.*
> >
> > *Pending applications, if any, are disposed of."*
>
> *Keeping in view the above, since the matter was disposed of in terms of the said case and the limited relief was granted, it is not for this Court to review the order since it is open to the applicant to avail of the same remedy as granted by the Apex Court in the main case. The present application for condonation of delay in filing of 38 days as well as the review application are hereby dismissed."*

5. Learned counsel for the applicant has submitted that Section 20(2) of the Haryana VAT Act, 2003 as well as Rule 41(4) of the Haryana VAT Rules, 2003 was not considered and noticed respectively by this Court in its correct perspective.

6. We have carefully considered the arguments raised at Bar by the learned counsel for the review-applicant and the judgment passed by this Court and find that the provisions having been quoted and noticed in the order as extension and also findings have been arrived at on the said aspects.

7. In view thereof, no reason for review of the impugned order is made out. Accordingly, the Review Application stands ***dismissed***.

8. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[PANKAJ JAIN]
JUDGE

August 2, 2024
Ess Kay

Whether speaking / reasoned	:	*Yes*	/	*No*
Whether Reportable	:	*Yes*	/	*No*