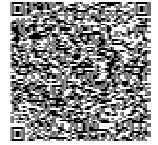


201 (2) IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:150548-DB



CWP-25685-2016 (O&M)
Date of Decision: 19.11.2024

M/s Moti Rice & General Mill

...Petitioner

Vs.

State of Punjab and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present: Mr. J.P.S. Sidhu, Advocate for the petitioner.
(through video conferencing).

Mr. Saurabh Kapoor, Addl. AG, Punjab.

Mr. Abhishek Arora, Advocate and
Ms. Ananya Ahluwalia, Advocate for
Mr. Suman Jai, Advocate for respondents No.2 and 3.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner submits that he would be satisfied if the respondents are directed to decide the representation in the light of submissions already made by the petitioner with regard to seeking exemption from levy of tax for the goods which it had purchased outside the State of Punjab.
2. Learned counsel for the respondents submit that they would have no objection to such directions.
3. Accordingly, we dispose of the writ petition with directions to the respondents to grant opportunity to the petitioner to file representation

which would be filed within 15 days henceforth. Upon making such representation, the same shall be decided by the respondents by passing a speaking order by taking into consideration the law as settled by this Court to be applied in case where the purchases have been made outside the State. The decision on the representation shall be taken within a period of one month thereafter.

4. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

19.11.2024
rajesh

- | | | |
|-------------------------------|---|--------|
| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable? | : | Yes/No |