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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-22948-2024
Date of Decision: 10.09.2024

M/s Ultratech Township Developers Pvt. Ltd.
. . . . Petitioner

Vs.

State of Haryana and others
. . . . Respondents

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

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Present: Mr. Nitish Bansal, Advocate
For the petitioner.

Ms. Tanisha Peshawaria, DAG, Haryana.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner submitted that he has preferred an appeal against the entire demand raised by the respondents and also challenged the order whereby the aggregate of tax treated to be payable as well as the additional penalty and tax has been added. It is submitted that the total amount including the interest, penalty is under challenge and therefore, he has submitted the surety bond for an amount of Rs.15,85,475/-. In these circumstances it would not be required to deposit any amount, admitted to be due for the purpose of hearing of the appeal as is mentioned in the letter issued by the Excise and Taxation Officer-cum-Assessing Authority, Ward-10, Karnal, dated 14.08.2024 (P-5), which is challenged before this Court, while the appeal is pending before the concerned Appellate Authority.

2. Per contra, learned State counsel, on instructions from the concerned officer, has informed that the petitioner was given several opportunities to argue the appeal on 08.08.2024, 14.08.2024 and 20.08.2024, however, the petitioner has failed to argue the appeal on merits. It is further stated that the respondents are not making any recovery from the petitioner, but learned State counsel submits that it is the petitioner who is delaying the process and not arguing the appeal and at the same time wants this Court to pass an interim order so that the case remains pending.

3. It is also submitted that after the department knows about the pendency of the present petition and the earlier petition, where this Court passed the final order, the date in the appeal has not been fixed.

4. We have considered the submissions and found that the petitioner has unnecessarily preferred the present petition with a sole purpose to delay the appeal proceedings. While it is true that a letter has been issued by the Excise and Taxation Officer demanding the petitioner to deposit the admitted tax due, if the petitioner does not admit any tax, the purpose of issuance of letter would have no meaning. However, in the garb of this letter, we cannot allow to delay the appeal proceedings and keep the matter pending before this Court.

5. We also noticed that earlier petitioner had preferred a writ petition bearing No. CWP-21824 of 2024, which was decided by us on 02.09.2024 (P-8), directing the petitioner to deposit a fresh surety bond as earlier surety bond had expired. It is stated by the petitioner that in compliance of the said order, the fresh surety bond has been filed before the Appellate Authorities. Now, considering all the aspects as above, we dismiss the present writ petition with direction to the respondents to decide the appeal expeditiously. However, it is made clear, that if the petitioner does not co-operate, the appeal will be decided on merits even in his absence.

6. The petitioner ofcourse, would be free to participate and submit its arguments before the Appellate Authority as the respondents have already stated before this Court that no recovery proceedings have been initiated; therefore, no order is required to be passed on the said count.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

September 10, 2024
Rashmi

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***