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

**(208)**

2024:PHHC:063477-DB

1. **VATAP-163-2014** **Date of Decision: 07.05.2024**

Saraswati Sugar Mill Ltd. --Appellant

Versus

State of Haryana & others --Respondents

2. **VATAP-166-2014**

Saraswati Sugar Mill Ltd. --Appellant

Versus

State of Haryana & others --Respondents

3. **VATAP-231-2014**

Saraswati Sugar Mill Ltd. --Appellant

Versus

State of Haryana & others --Respondents

**CORAM:-HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA.**
**HON'BLE MS. JUSTICE SUDEEPTI SHARMA.**

Present:- Mr. Alok Mittal, Advocate for the Appellants.

Ms. Mamta Singla Talwar, DAG, Haryana.

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**<u>SANJEEV PRAKASH SHARMA.J (Oral)</u>**

1. This common order shall dispose of the aforementioned three appeals as the common issue is involved in them.

2. Learned counsel for the parties are *ad idem* that the issue raised in these three appeals already stands finally adjudicated by this Court in **VATAP-78-2011 (Saraswati Sugar Mills Ltd. Vs. State of Haryana & others)** decided on 11.07.2018, wherein it was held as under:-

*"The issue sought to be raised by the appellant is that the sugarcane purchased by him was used in the process of*

*manufacture of sugar, which should not be treated as tax free item for the reason that additional excise duty is payable on that in lieu of sales tax in terms of the provisions of the Additional Duty of Excise (Goods of Special Importance) Act, 1957. This issue is not required to be considered in view of the provisions of Section 6 of the Act. It was the case set up by the Department before the Authorities that purchases on which the appellant is claiming exemption from payment of tax were made on the strength of registration certificate without payment of tax, hence, tax was levied. Subsequent, to the filing of the appeals in this Court, an affidavit dated 04.04.2014 was filed by R. K. Nain, Excise and Taxation Officer-cumAssessing Authority, Yamuna Nagar. Para 4 (iii) thereof is extracted below:-*

*"(iii) In the present case purchase tax has been levied on the goods used in the manufacturing of tax free goods i.e. sugar. It is further respectfully stated that the purchase tax was leviable on such goods (used in manufacturing of tax free goods) under charging Section 6(1)(c)(ii) of the then Haryana General Sales Tax Act, 1973. It is not the case of the petitioner/appellant that he had purchased the goods (used in manufacturing of tax free goods) after payment of tax. Rather, these goods were purchased on the strength of registration certificate (against form ST-15) without payment of tax. The provisions of Section 6 (1)(c)(ii) are reproduced below for ready reference:-*

*"last purchase in all other cases except when the purchase is made on payment of tax."*

*The aforesaid paragraph clearly mentions that the appellant in the present case had purchased the goods used in manufacture of sugar, a tax free item, without payment of tax, on the strength of registration certificate.*

*As Section 6 (1)(c)(ii) of the Act clearly provides for levy of purchase tax on all purchases, we do not find any question of law arises in the present appeals. Accordingly, the same are dismissed."*

3. In view of the above, we do not find any question of law other than the above aspect which arises in the present appeals.

4. All the three appeals are, accordingly, dismissed.

5. All pending civil misc. applications, if any, also stand disposed of.

**(SANJEEV PRAKASH SHARMA)**
**JUDGE**

**07.05.2024**
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**(SUDEEPTI SHARMA)**
**JUDGE**

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