IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

215 **VATAP-73-2014**
Date of Decision: February 12, 2024

The State of Punjab and others **......Appellants(s)**

Vs.

M/s Food Corporation of India, Patiala **......Respondent(s)**

215-2 **VATAP-82-2014**

The State of Punjab and others **......Appellants(s)**

Vs.

M/s Food Corporation of India, Patiala **......Respondent(s)**

215-3 **VATAP-83-2014**

The State of Punjab and others **......Appellants(s)**

Vs.

M/s Food Corporation of India, Patiala **......Respondent(s)**

215-4 **VATAP-84-2014**

The State of Punjab and others **......Appellants(s)**

Vs.

M/s Food Corporation of India, Patiala **......Respondent(s)**

215-5 **VATAP-85-2014**

The State of Punjab and others **......Appellants(s)**

Vs.

M/s Food Corporation of India, Patiala **......Respondent(s)**

215-6 **VATAP-86-2014**

The State of Punjab and others **......Appellants(s)**

Vs.

M/s Food Corporation of India, Patiala **......Respondent(s)**

215-7 **VATAP-87-2014**

The State of Punjab and others ......Appellants(s)

Vs.

M/s Food Corporation of India, Patiala ......Respondent(s)

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

Present: Mr.Saurabh Kapoor, Addl. A.G. Punjab
for the appellant(s).

Mr. Sunish Bindlish, Advocate for the respondents.

SANJEEV PRAKASH SHARMA.J. (ORAL)

This order shall dismiss a bunch of aforesaid appeals, as similar common questions of law are involved.

2. Learned counsel for the State fairly contends that the issue involved in the said appeals is no more *res integra* and has already been adjudicated in VATAP No.121 of 2013 decided on 11-09-2018 in case titled as "***The State of Punjab and others Vs. The Doaba Co-operative Sugar Mills Ltd***." wherein it has been held that the reasonable period would not be more than five years wherever there is no period of limitation. He has also furnished details depicting dates of assessment in the aforesaid appeals, which are as under:-

Sr. No.	**Appeal No.**	**Period**	**Date of filing of last return**	**Due date of assessment**	**Date of actual assessment**
1.	VAT Appeal 73 of 2014	1988-89	30.04.1989	30.04.1994	29.03.1996
2.	VAT Appeal 82 of 2014	1991-92	30.04.1992	30.04.1997	31.03.1998
3.	VAT Appeal 83 of 2014	1985-86	30.04.1986	30.04.1991	31.03.1994
4.	VAT Appeal 84 of 2014	1985-86(CST)	30.04.1986	30.04.1991	31.03.1994
5.	VAT Appeal 85 of 2014	1988-89(CST)	30.04.1989	30.04.1994	29.03.1996
6.	VAT Appeal	1987-88	30.04.1988	30.04.1993	31.01.1995

	86 of 2014				
7.	VAT Appeal 87 of 2014	1987-88(CST)	30.04.1988	30.04.1993	31.01.1995

3. It is noticed that Division Bench has relied upon judgment passed by Hon'ble the Supreme Court in '***State of Punjab V. Bhatinda District Coop. Milk P. Union Ltd. (2007) 10 VST 180,*** wherein it is held that the assessment framed after five years from the date prescribed for filing of the return was illegal being beyond limitation.

4. Keeping in view, this Court finds that in the present case also, the assessments have been done after more than five years period from the last date of filing of the return.

5. Hence, these appeals are accordingly dismissed as in our opinion, no other substantial question of law arises as suffered from limitation.

(SANJEEV PRAKASH SHARM)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

February 12, 2024
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Whether speaking/reasoned: Speaking
Whether reportable: Yes / No