



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VALAP-51-2020

DECIDED ON: 04.11.2024

M/S ARSS INFRASTRUCTURES PROJECT LIMITED

.....APPELLANT

VERSUS

STATE OF HARYANA AND OTHERS

.....RESPONDENTS

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

Present: None for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

SANJEEV PRAKASH SHARMA, J (ORAL)

1. No one appears on behalf of the appellant today before this Court.
2. Learned State counsel has invited attention to the order impugned, whereby the Appellate Tribunal has passed the following order:-

"Resultantly, this appeal is allowed. Impugned revisional order dated 06.09.2013 is set aside and the case is remanded to the Revisional Authority for fresh adjudication in accordance with law after giving reasonable opportunity to the assessee for hearing and for producing account books and other documents, if any, subject to payment of Rs.25,000/- as costs precedent by the assessee to the State. The assessee is directed to appear before the Revisional Authority on 17.08.2018 for which no further notice will be required to be issued to the assessee by the Revisional Authority."

3. The order was passed on 09.07.2018 and present appeal has been registered in the year 2020.
4. We do not find any legal and valid substantial question of law to be determined in a case where the Tribunal has remanded the matter back to the Revisional Authority for fresh adjudication. More so, as the assessee himself has prayed for remanding the case to the Revisional Authority as they did not produce the documents before the Revisional Authority in time. The costs had been imposed only for the said purpose and cannot be termed as arbitrary.
5. Present appeal is found to be wholly misconceived and is accordingly, dismissed.
6. Pending miscellaneous application(s), if any, stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

04.11.2024
Lavisha

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>