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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

VATAP-19-2020 (O&M)
Date of Decision: 25.04.2024

M/s Jai Jai Ram Singh
Vs.
State of Haryana and others
Appellant
Respondents

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

Present: Mr. Malkiat Singh, Advocate with
Mr. Narinder Sindher, Advocate
Mr. Rajat Turka, Advocate
Ms. Raksha Raghav, Advocate
for the petitioner.

Ms. Tanisha Peshawaria, DAG, Haryana.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the appellant submits that the Revisional Authority has wrongly taken the total considerations received by the appellant assessing at Rs.47,72,76,278/- instead of Rs.45,02,53,910/-.
2. Learned counsel submits that there is no documentary proof which could have been made as a basis to arrive at such conclusion.
3. We find that the Revisional Authority has upon examining the case file found that the dealer has received gross payments worth Rs.47,72,76,278/- but had wrongly shown gross receipts at Rs.45,02,53,910/-, which resulted into under-assessment and excess refund. The findings are factual, and both the Revisional Authority as well as the Haryana Tax Tribunal have concurred on the findings of fact.

4. While in appeal, we are only required to examine questions of law and a pure question of fact cannot be examined in VAT Appeal before us. In view thereof, we do not find any reason to interfere, since there is no question of law.
5. A document was handed over during the course of hearing to show that the total gross receipts were otherwise. However, we find that the said document was never placed either in appeal or before the Revisional Authority. At this stage, we are unable to examine such documents which are handed over only in Courts without any supporting affidavit. The same argument is therefore rejected at this stage.
6. Appeal stands *dismissed* accordingly.
7. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 25, 2024

Mohit goyal

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