IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-28862-2023 (O&M)
Decided on : 13.08.2024

Larsen and Tourbo Ltd.

. . . Petitioner(s)

Versus

UT Chandigarh and others

. . . Respondent(s)

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

PRESENT: Mr. Amrinder Singh, Advocate
for the petitioner(s).

Mr. Sanjiv Ghai, Addl. Standing Counsel with
Ms. Shubreet Kaur, Jr. Panel Counsel,
for respondents No.1 to 3 – UT Chandigarh.

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SANJEEV PRAKASH SHARMA, J. (Oral)

CM-12007-CWP-2024

Present application has been filed under Section 151 CPC, for placing on record documents (Annexures P-13 to P-16).

Allowed as prayed for. Documents as Annexures P-13 to P-16, filed along with application are taken on record, subject to all just exceptions. Office to tag the same at appropriate place.

CM stands disposed of.

CWP-28862-2023

1. Matter comes up today for hearing in CM No.12007-CWP-2024. On the request of the parties, hearing of the main case is pre-poned from 13.11.2024 to today itself. We have heard learned counsel for the parties.

2. It has been stated that pre-deposit amount of 25% has been

deposited before the Appellate Authority and learned counsel submits that this Court may direct the Appellate Authority to now decide the appeal.

3. Learned counsel for respondents No.1 to 3 has taken us to the interim order passed by the Court on 20th December, 2023, and submits that as per the representation dated 18.12.2023, preferred by the petitioners, they had given an undertaking that Department may direct one Bank to deposit Rs.17,26,68,762/-, learned VAT Tribunal decided their said application, and therefore, at least, the said amount should remain block.

4. We have considered the submissions. This Court had stayed the attachment orders on the ground that the pre-deposit has already been made by the petitioner for the Assessment Year 2010-11 and 2011-12, and complete amount has been paid for Assessment Years 2013-14, 2014-15 and 2015-16. The Court also while passing the order of interim stay, observed that officials of the petitioner-Company and officials of respondent No.2 may sit together and sort out the issue. However, we find, apparently, nothing is coming out from the said observations, as the same time, since the pre-deposit has already been made, we deem it appropriate to direct the Appellate Authority to proceed and decide the appeal on merits.

5. In view of the appeal being considered on merits, there is no question of the attachment of the bank accounts of the petitioner. The plea of learned counsel for the respondents to block the bank accounts is also found not in accordance with law.

6. We, therefore, dispose of this writ petition with direction to the Appellate Authority to decide the appeal expeditiously, preferably, within a period of four months from today.

Petition stands disposed of .

CM application(s), if any, also stands disposed of in same terms.

7. After the dictation of the aforesaid order, learned counsel appearing for the respondents/revenue submits that in terms of Section 62(6) of the Act, the Appellate Authority has been given the power to ask the appellant to deposit the entire amount and it is his submissions that said power should be allowed to be exercised by the Appellate Authority and to be kept open.

We, however, do not find ourselves in agreement with learned counsel for the respondents/revenue, more so, as the petitioner before us has already deposited the amount for Assessment Years 2013-14, 2014-15 and 2015-16 and 25% pre-deposit for the Assessment Years 2010-11 and 2011-12, and therefore, the issue of exercising powers under Section 62(6) of the Act would not arise at all.

We, therefore, direct the Appellate Authority to proceed and decided the appeal itself on merits.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

August 13, 2024
J.Ram

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