



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

115

CWP-32873-2024

Decided on : 05.12.2024

M/s Prabir Food Stuff Factory

... Petitioner(s)

Versus

State of Punjab and others

... Respondent(s)

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

PRESENT: Ms. Rimika Khera, Advocate
for the petitioner(s).

Mr. Saurabh Kapoor, Addl. AG, Punjab.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner has invited our attention to the order passed in ***CWP-15161-2024***, titled as, "***Vishva Electrotech Limited vs. State of Punjab***", decided on ***03.12.2024***, wherein, on similar issue, we found that forms 'C' and 'F' were not considered, and we directed as under:-

"5. We accordingly allow the writ petition and direct the respondents to accept the C and F forms as available with the petitioner, and after verification pass appropriate orders afresh. The impugned orders dated 15.11.2022 and 19.10.2023 are quashed and set aside with aforesaid liberty. Exercise may be conducted within a period of two months henceforth, provided the petitioner submits and deposits the C and F forms within a period of 15 days."

2. In the present case, VAT-20 and statutory forms 'C' and 'H' have not been considered.

Learned counsel for the State of Punjab would have no objection, if the same directions are issued in the present case also, without adverting to other aspects regarding non-deposit of amount as pre-deposit before the Appellate Authority.

3. In the present case, petitioner was assessed *ex-parte* and a demand



for the period 2013-14 was created additionally of Rs.3,29,45,697/-. It is the case of the petitioner that respondents failed to consider VAT-20 and concessional statutory forms 'C' and 'H', which have been submitted by the petitioner on 05.02.2015.

4. Taking note of the aforesaid documents, which have been placed on record, we are satisfied that if directions are issued to the respondents, the issue can be decided expeditiously. We, accordingly, direct the respondents to take into consideration VAT-20 along with concessional statutory forms 'C' and 'H' and other forms, which have already been duly submitted by the petitioner. A second copy of the said forms, which may be available with the petitioner, may also be supplied.

If such an application with documents as above is moved within a period of 15 days, the respondents shall conduct the exercise and decide the matter afresh within two months thereafter.

5. In view of above, the demand raised vide order dated 14th December 2020, and subsequent orders shall stand quashed with liberty to pass fresh orders as above.

Misc. application(s), if any, also stand(s) disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 05, 2024

J.Ram

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