



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-34530-2024 (O&M)
Date of Decision:19.12.2024

M/S. CEILING SOLUTIONSPetitioner(s)
V/s.
STATE OF HARYANA AND OTHERSRespondent(s)

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

Present: Mr. Sandeep Goyal, Advocate for the petitioner.
Mr. Samarth Sagar, Addl. A.G., Haryana.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner submits that the order of rejection does not contain any reasons for rejecting the OTS application. However, he submits that in the deficiency note, the respondents have taken into consideration that a demand was raised of tax, interest and penalty which was created on 30.04.2021 for the AY 2014-15 and similarly a demand was created for the assessment year 2016-2017. However, the petitioner had moved an application for rectification and order therein was passed subsequent to the reply being filed to the deficiency notice. The rectification order, however, has been passed before the rejection of the OTS application. He submits that the respondents ought to take into consideration the rectification order and if the same is taken into consideration, the OTS application would be devoid of any deficiency.

2. Notice of motion.

3. Mr. Samarth Sagar, Addl. A.G., Haryana accepts notice on behalf of the respondents and does not have any objection if we direct the matter to be re-examined by the concerned authority in light of the



rectification orders having been passed whereby the demand raised earlier stood already rectified.

4. We accordingly set aside the rejection orders (Annexures P-20 and P-30) both dated 05.08.2024 and direct the respondents to re-examine the case of the petitioner’s application for OTS scheme in light of the rectification orders which the petitioner shall place on record with the application within seven days henceforth. The order shall be passed accordingly.

5. The Writ Petition stands disposed of in the aforesaid terms.

6. All pending applications also stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

December 19, 2024
Ess Kay

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