202 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-18584-2003 (O&M)
Date of Decision: 12.11.2025

M/s Century Aluminium Mfg. Co. Ltd.

...Petitioner

Versus

State of Haryana and Others

...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN

Present:- Mr. Pawan K. Pahwa, Advocate and
Mr. Hrithik Chaudhary, Advocate
for the petitioner.

Ms. Mamta Singh Talwar, DAG, Haryana.

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JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of assessment orders for the years 2001-2002 and 2002-2003 passed under Haryana Local Area Development Tax Act, 2000.

2. Mr. Pawan K. Pahwa, Advocate has put in appearance on behalf of the petitioner and filed his power of attorney. Registry is directed to tag the same at an appropriate place on the case file.

3. Learned counsel representing the petitioner submits that after multiple rounds of litigation, the matter was finally heard by Joint Commissioner on merits and remanded back to Adjudicating Authority. The petitioner preferred appeal before Tribunal assailing order of Joint Commissioner whereby matter was remanded back to Adjudicating Authority. Learned Tribunal has dismissed its appeal, thus, as on day,

matter is pending before Adjudicating Authority. He further submits that Adjudicating Authority had calculated tax liability on presumptive basis. The petitioner, at the most, could be charged as per notification dated 29.09.2000. The petitioner falls within definition of 'job worker' as contemplated by said notification. The Assessing Authority wrongly interpreted the aforesaid notification and assessed tax on the value of the goods instead of job work charges.

4. Learned State counsel expressed her inability to controvert that Tribunal vide order dated 13.10.2004 has upheld order of Joint Commissioner whereby matter was remanded back to Adjudicating Authority to frame *de novo* assessment.

5. In the wake of statement of both sides, we find it appropriate to dispose of instant petition with liberty to petitioner to raise all issues before Adjudicating Authority which would consider status of petitioner as well as amount of job work charged by it before passing final order.

6. ***Disposed of*** with liberty aforesaid.

7. Pending application(s), if any, shall also stand disposed of.

(JAGMOHAN BANSAL)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

12.11.2025
Prince Chawla

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No