**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**
****

201 **CWP-15956-2005**
Date of Decision: 02.12.2025

MMTC LTD. ...Petitioner

Vs.

STATE OF HARYANA AND ORS. …Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Mr. Sandeep Goyal, Sr. Advocate with
Ms. Ambika Jindal, Advocate for the petitioner

Ms. Mamta Singla 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 declaration that Rule 21(2) of Haryana General Sales Tax Rules, 1975 is invalid. The petitioner is further seeking setting aside of orders dated 30.06.1999 (Annexure P-1) and 06.05.2005 (Annexure P-10) passed by authorities whereby deduction claimed by it has been rejected.

2. Learned State counsel filed written statement of Ms. Geetanjli Mor, Excise & Taxation Officer-cum-Assessing Authority, Faridabad (East) on behalf of respondent No.1 and 2, which is taken on record. Registry is directed to tag the same at an appropriate place.

3. The petitioner is a Government of India Public Sector Undertaking. In 1993-94, it returned RD sale of Rs.6,37,52,964/-. It received ST-15 forms from purchasing dealers. Its purchasing dealers

included M/s Shree Anand Enterprises as well as M/s Jagdamba Metals (P) Ltd. The Assessing Authority rejected ST-15 forms received from aforesaid two purchasing firms on the ground that registration of M/s Jagdamba Metals (P) Ltd. expired on 31.03.1992 and it was not got renewed thereafter. ST-15 forms received from M/s Shree Anand Enterprises were rejected on the ground that those were stolen forms. Matter travelled to Haryana Tax Tribunal (for short 'Tribunal') which vide impugned order dated 06.05.2005 rejected appeal of the petitioner on the ground that it cannot claim benefit of RD sale on the basis of stolen ST-15 forms. The Tribunal further held that petitioner being Public Sector Undertaking must have acted swiftly after registration of FIR in 1991. Its officials were supposed to visit office of Assessing Authority to verify genuineness of registration certificate of M/s Jagdamba Metals (P) Ltd. and ST-15 of M/s Shree Anand Enterprises.

4. Learned Sr. Counsel for the petitioner submits that Tribunal for the Assessment Year 1992-93 formed entirely different view with respect to same parties and same issue. There was no occasion to form different opinion especially when department accepted order dated 13.06.2000 passed by Tribunal for the Assessment Year 1992-93. Hon'ble Supreme Court in ***"Godrej Sara Lee Ltd. Vs. Excise and Taxation Officer-cum-Assessing Authority and Ors."*, [2023] 109 GSTR 402 (SC)** has held that order with respect to one assessment year is applicable to other assessment year. This Court in ***"State of Haryana Vs. INALSA Ltd. and Anr."*, [2011] 42 VST 192 (P&H)** has decided the issue against the Department.

5. Learned State counsel on being confronted with judgment passed by this Court in ***INALSA Ltd. (supra)*** expressed her inability to distinguish

facts of instant case from said case. She, however, submits that in 1991 Assessing Officers were intimated about stolen ST-15 forms. The petitioner was supposed to be vigilant. It must have visited office of Assessing Authority before accepting ST-15 forms.

6. We have heard learned counsel for the parties and perused the record with their able assistance.

7. The conceded position emerging from record is that issue involved herein was considered and adjudicated by Tribunal for the Assessment Year 1992-93. Appeal of assessee was allowed. The Department accepted order of Tribunal and duly implemented the same. There is no dispute with respect to sale of goods. The petitioner is a Government of India Public Sector Undertaking. There is neither allegation nor evidence to the effect that petitioner was either aware of factum of stolen forms or was part of theft committed by purchasing dealers. There is no provision in the Act mandating that deduction would not be available if ST-15 forms furnished by assessee are found to be stolen. The respondent is not disputing that forms submitted by petitioner were incorporating requisite information. These were duly signed by departmental authorities. Name of petitioner was duly incorporated in the forms.

8. It is undisputed that forms were genuine though stolen. Had forms been forged or fabricated, the situation could be different. The petitioner had no source to verify genuineness of the certificates. Even otherwise it was not responsibility of the petitioner, as per statutory provisions, to verify genuineness of certificates. The petitioner was not party to theft. If petitioner is denied benefit of aforesaid forms, it would be

punishment to petitioner without its fault. Case of petitioner is squarely covered by judgment of this Court in ***INALSA Ltd. (supra)*** as well as Tribunal judgment for previous assessment year. The petitioner is not liable to pay tax qua RD sale to aforesaid dealers.

9. In the wake of above discussion and findings, this Court is of the considered opinion that the instant petition deserves to be allowed and accordingly allowed. The impugned orders are hereby set aside.

10. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

December 02, 2025
Deepak DPA

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