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

292 CWP-26086-2017
Date of Decision : 25.02.2026

M/S D.K. JAIN OIL MILLS …. PETITIONER

V/S

STATE OF HARYANA AND OTHERS …. RESPONDENTS

2. CWP-6148-2018

M/S JAI BHAGWATI TRADING CO …. PETITIONER

V/S

STATE OF HARYANA AND OTHERS …. RESPONDENTS

3. CWP-17809-2018

M/S SUBHASH GUAR GUM INDUSTRY PVT LTD

…. PETITIONER

V/S

STATE OF HARYANA AND ORS …. RESPONDENTS

4. CWP-25326-2019

M/S NAMDHARI FOOD INTERNATIONAL PVT. LTD.

…. PETITIONER

V/S

STATE OF HARYANA …. RESPONDENTS

CORAM : HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI

Present : Mr.Sandeep Goyal, Sr. Advocate with
Mr. Rishab Singla, Advocate
for the petitioner.

Mr. Sourabh Goel, Addl.A.G, Haryana.

Mr. Ashwani Kr. Antil, Advocate
for respondent No.5 in CWP-26086-2017 and
for respondent No.3 in CWP-6148-2018 and CWP-17809-2018.

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<u>LISA GILL, J. (Oral)</u>

1. All these writ petitions are taken up together for hearing and adjudication together at request and with consent of learned counsel for parties who agree that similar issue is involved in all writ petitions.

2. It is to be noted at this stage that in all these writ petitions, matter is regarding assessment/refund of amount pertaining to returns for the assessment year 2013-14. In all the four writ petitions, allegations of procedural irregularities on the part of respondent No.5 the then Excise and Taxation Officer-cum-Taxing Authority, Ward 2, Sirsa have been leveled. It is alleged that respondent No.5 had indulged in acts of manipulation of official record. Order-sheets had been kept incomplete and entries in disposal registers were not carried out.

3. Prayer in CWP-26086-2017 is for directing respondents to refund the amount of Rs.6,88,000/- for which return had been filed by petitioner for assessment year 2013-14. No final assessment order had been

supplied to petitioner till expiry of limitation on 31.07.2017. Application for refund was filed on 16.08.2017. It is alleged that all proceedings initiated for assessment for assessment year 2013-14 have been manipulated and interpolated by respondent No.5.

4. Written statement has been filed on behalf of respondent No.5 wherein it is stated that assessment order had been passed on 22.03.2017. This was denied by petitioner by way of replication filed to written statement filed on behalf of respondent No.5. The entire record it is claimed was fabricated.

5. Petitioner in CWP-25326-2019 sought setting aside of order dated 17.03.2017 statedly served upon petitioner on 29.12.2017 for assessment year 2013-14 being violative of principles of natural justice. Manipulation and interpolation of the record has again been alleged. Written statement on behalf of respondents No.1 and 2 has been filed.

6. In CWP-17809-2018 petitioner has sought setting aside of order dated 30.03.2017 statedly served upon petitioner on 27.12.2017 for the assessment year 2013-14.

7. In CWP-6148-2018 prayer is for setting aside order dated 27.03.2017 claimed to have been served upon it on 29.12.2017 for the assessment year 2013-14. Written statement on behalf of respondent No.3 as well as replication thereto has been filed.

8. It is to be noted that in all these petitions, proceedings in question have been conducted by respondent No.5. It is reiterated that

allegations of manipulation of official record, procedural irregularities on the part of respondent No.5 have been raised in all these petitions.

9. Learned counsel for petitioner points out that vide order dated 11.07.2019, this Court had directed learned counsel for State to seek instructions with regard to "holding a fact finding inquiry into allegations of availability of documents which have been falsely denied to be available on record by respondent No.5, the then Assessing Authority". Inquiry in this matter was then carried out and enquiry report dated 01.05.2024 has been placed on record along with status report dated 19.06.2024.

10. Learned counsel for petitioner on the last date of hearing had stated that *prima facie,* allegations raised by petitioner in respect of procedural irregularities and manipulation of official record have been found to be correct and departmental proceedings have been initiated by the department against respondent No.5. In this view of the matter, it was proposed that present matters be remanded to the Assessing Authority to be decided afresh in accordance with law after affording an opportunity of hearing to petitioner(s).

11. Learned counsel for respondents had sought time to seek instructions in this regard.

12. Mr. Sourabh Goel, learned Addl.A.G., Haryana while referring to communication dated 25.02.2026 received by the Advocate General, Haryana, submits that keeping in view the factual matrix of the case where departmental proceedings are admittedly pending against respondent No.5,

there is no serious objection to remand of these matters to Assessing Authority, to be decided afresh. However, such remand be subject to the condition that denovo assessment would be carried out only to the extent of documents already available on record and subject to condition of verification of genuineness of these documents and that no liberty should be afforded to petitioners for submission of any further new documents. Furthermore, this concession would not have any effect whatsoever on the disciplinary proceedings initiated by the department against the officer in question i.e. respondent No.5. (Communication dated 25.02.2026 is taken on record subject to just exceptions)

13. Learned counsel representing respondent No.5 has pointed out that an enquiry regarding not only the present matter but all other matters in which assessment was carried out by respondent No.5 was put under scrutiny and enquired into by Joint Excise & Taxation Commissioner, Hisar Range, Hisar and respondent No.5 has not been found to be at fault. It is, however, not denied by learned counsel for respondent No.5 that departmental proceedings are pending against the said respondent.

14. Learned counsel for petitioners submits that petitioners undertake not to raise the question of limitation. It is agreed that in case, the authorities require any documents or verification of documents already on record, they may call for the same from the petitioners.

15. Keeping in view facts and circumstances as above, impugned order dated 10.07.2017 in CWP-26086-2017, order dated 27.03.2017 in

CWP-6148-2018, order dated 30.03.2017 in CWP-17809-2018 and order dated 17.03.2017 in CWP-25326-2019 are set aside and matter remanded to the Assessing Authority to consider the same afresh on the basis of documents already available on record and subject to verification of genuineness of these documents. Opportunity of hearing be afforded to petitioner in accordance with law. It is clarified that there is no expression of opinion on the merits of any of these matters and the same shall necessarily be within the realm of consideration by Assessing Authority.

16. This order will not have any bearing whatsoever on the departmental proceedings which are pending against respondent No.5 either in favour or against any of the parties.

17. All these writ petitions are disposed of.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

25.02.2026
anju

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