
(2010) 11 P&H CK 0254
In the Punjab And Haryana At Chandigarh
Case No : Civil Writ Petition No. 14238 of 1993

Garg Rice and General Mills

APPELLANT

Vs

The State of Punjab and Another

RESPONDENT

Date of Decision : 15-11-2010

Acts Referred:

Citation : (2010) 11 P&H CK 0254

Hon'ble Judges : Ajay Kumar Mittal, J;A.K. Goel, J

Bench : Division Bench

Judgement

Adarsh Kumar Goel, J.—This petition seeks quashing of order of assessment as affirmed by the Tribunal to the extent of including the amount paid as market fee as a part of turn over for calculating the demand of purchase tax under the provisions Punjab General Sales Tax Act, 1948 (hereinafter referred to as "the Act").

2. Learned Counsel for the parties agree that the matter is covered on this aspect by judgments of Hon''ble Supreme Court in State of Punjab and Ors. v. Guranditta Mal Shauti Prakash (2004) 136 STC 12 and State of Punjab and Ors. v. Chhabra Rice Mills and Ors. (2006) 144 STC 1.

3. Accordingly, we set aside the impugned order to the extent that market fee has been included in the taxable turn over for the purpose of purchase tax. Consequential claim of the Petitioner for refund may be separately decided by the Assessing Authority in accordance with law within three months from the date of receipt of a copy of this order.

4. The writ petition is disposed of accordingly.