(2002) 03 P&H CK 0015

In the Punjab And Haryana At Chandigarh

Case No : C.W.P. No. 8461 of 2001 (O and M)

Sangrur Vanaspati Mills Ltd. APPELLANT

Vs

Sales Tax Tribunal and Another RESPONDENT

Date of Decision : 05-03-2002

Acts Referred:

Citation : (2002) 127 STC 208

Hon'ble Judges : N.K. Sud, J;Jawahar Lal Gupta, J

Bench : Division Bench

Advocate : K.L. Goyal and Sandeep Goyal, for the Appellant; M.C. Berry, D.A.G., for the Respondent

Judgement

Jawahar Lal Gupta, J.—C.M. allowed. The replication is taken on record.

2. Aggrieved by the order passed by the Deputy Excise and Taxation Commissioner, the petitioner filed an appeal. The Tribunal vide its order dated April 23, 2001 directed that the appeal should be heard on merits subject to payment of Rs. 3.50 lacs by May 31, 2001. A copy of the order is at annexure P18 with the writ petition.

3. Mr. K.L. Goyal submits that the petitioner was engaged in the manufacture of vanaspati ghee. On account of labour trouble the factory had been closed. The proprietors had to flee from the factory to save themselves. The stock which was lying inside has become rotten. He prays that the authority may be directed to hear the appeal without insisting on pre-deposit. Mr. Berry appearing for the respondents opposes this.

4. Keeping in view the totality of circumstances it is directed that if the petitioner makes a deposit of rupees one lac within one month from today, the competent authority shall hear and decide the appeal on merits.

5. The writ petition is accordingly disposed of. No costs.