

**BEFORE THE HIMACHAL PRADESH TAX TRIBUNAL,
DHARAMSHALA, CAMP AT SHIMLA**

Reference Application No.: 1/2023
Date of order: 08-02-2023

In the matter of:--

M/s Kumar Maini and Harmesh Maini,
Village Hajipur, Tehsil Mukerian,
District Hoshiarpur, Punjab (H.P)

.....Applicant

v/s

1. Himachal Pradesh Tax Tribunal, Dharamshala, camp at Shimla.
2. The Jt. Commissioner of State Taxes and Excise-cum-Appellate Authority (NZ), Palampur, Kangra, HP.
3. DCST&E, Una Distt. Una, HP
4. Sh. Satish Kumar Malhotra S/o Lt. Sh. Jai Chand Malhotra, Jalandhar, Punjab

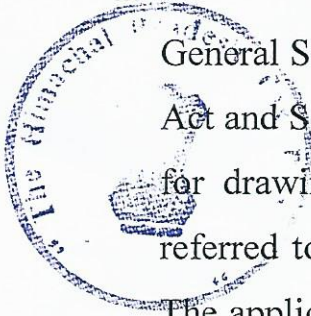
....Respondents.

Parties represented by:

1. Shri Suneel Awasthi, Advocate for the reference applicant.
2. Shri Sandeep Mandyal, Sr. Law Officer (Legal) for the respondents.

ORDER

1. The application under Section 33 of the Himachal Pradesh General Sales Tax Act, 1968 read with section 164 of Himachal Pradesh Vat Act and Section 174 of Himachal Pradesh Goods and Services Tax Act 2017 for drawing up a reference to frame substantial question of Law to be referred to High Court of Himachal Pradesh for a adjudication thereupon. The application has been filed by the dealer-applicant who was assessed for the assessment year 1984-85 to 1987-88 by the Assessing Authority-cum-



Dy. DCST&E Una on 29-11-2022 and an additional demand to tune of Rs.9,74,880/- under the Himachal Pradesh General Sales Tax Act, 1968 was created. The order of Dy. CST&E dated 29.11.2022 was challenged before JCST&E-cum-Appellate Authority who had upheld the order of the Assessing Authority on the ground that the Assessing Authority –cum-Dy. CST&E, Una has passed the order after due appreciation of the evidence and material facts available on the record, after giving due opportunity to all the parties.

Further, appeal was filed to the Tribunal which was also dismissed on 30-12-2022 by the Tribunal and thereafter dealer filed the present application for reference to the Hon'ble High Court. The HP Tax Tribunal vide its order dated 30.12.2022 dismissed the appeal of the appellant and fixed the responsibility to pay tax liability imposed on brick kiln at Kuneran, Una upon the appellants.

In the reference application, six questions have been raised. All the questions raised in the Application are not important legal questions to be adjudicated by the High Court. The questions raised in the Application are factual in nature and there are no law points which required to be referred to the High Court. Therefore, the application filed by the dealer-applicant is rejected being devoid of any merits.

Copy of this order be sent to the parties concerned. File after due completion be consigned to the record room.



Akshay Sood
Chairman,

HP Tax Tribunal, Dharamshala,
Block No 30, SDA Complex Shimla-9
Camp at Shimla

Endst. No HPTT/CS/2023- 197024

Dated 08-02-2023

Copy to:-

1. The Commissioner State Taxes & Excise, Himachal Pradesh, Shimla-09.
2. The Dy. Commissioner of State Taxes & Excise, Una, District Una, HP.
3. Sh. Kumar Maini and Harmesh Maini, S/o Late Sh. Purshotam Lal Maini , Resident of Village Hajipur, Tehsil Mukerian, District Hoshiarpur, PB.
4. Sh. Satish Kumar Malhotra S/o Late Sh. Jai Chand Malhotra, R/o House No. - EG-926, Mohalla Govindgarh, Jalandhar city, PB.
5. Sh. Suneel Awasthi, Advocate, Chamber No. 163, near High Court, Shimla, HP.
6. Sh. Sandeep Mandyal, Sr. Law Officer, HQ.

o/c
/ cum IT cell
GK

Reader

H P Tax Tribunal
Block No. 1, SA Complex Shimla-9