

(M/S Prem Motors Pvt. Ltd. Vs. State of M.P. & Others)**27.10.2016**

Shri Pawan Dwivedi, Advocate for the petitioner.

Shri Praveen Newaskar, Govt. Advocate for the respondent/State.

In the present petition filed under Article 226 of the Constitution of India, it is seen that there is an appeal pending before the respondent no.2, the appellate authority against the order dated 26.08.2016 vide Annexure P-7 declaring the petitioner to be ineligible under the 'Deemed Assessment Scheme for the Financial Year 2014-15'.

Grievance of the petitioner is that despite pendency of this appeal, which is being persuaded by the petitioner, a notice dated 05.10.2016 vide Annexure P-9 has been issued by the respondent no.3 for assessment for the period 01.04.2014 to 31.03.2015 primarily u/S 20(5) of M.P. Vat Act, 2002.

It is submitted by learned counsel for the petitioner that without deciding the appeal, the authorities are not empowered to proceed with fresh assessment vide P-9. It is further submitted that the appeal would become infructuous, if fresh assessment is initiated.

Without commenting upon merits of the matter with the consensus of parties, this petition is disposed of with the following directions:

The petitioner shall pursue his remedy of appeal preferred under the Madhya Pradesh VAT Rules, 2006 pending before the respondent no.2. In turn, the said authority is directed to decide the appeal as expeditiously as possible

in accordance with law.

Till the appeal is decided, proceedings initiated vide Annexure P-9 may go on, but the final order of assessment may not be passed.

(Sheel Nagu)
Judge

(S.K. Awasthi)
Judge

sh/-