

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SSPECIAL LEAVE PETITION (CIVIL) Diary No(s). 10162/2025

[Arising out of impugned judgment and order dated 25-11-2024 in CWP No. 31151/2024 passed by the High Court of Punjab & Haryana at Chandigarh]

M/S HARJISTONE CRUSHER

Petitioner(s)

VERSUS

STATE OF PUNJAB & ORS.

Respondent(s)

(IA No. 125241/2025 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS, IA No. 125244/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 125245/2025 - EXEMPTION FROM FILING O.T.)

WITH

Diary No(s). 23067/2025 (IV-B)

(IA No. 130458/2025 - CONDONATION OF DELAY IN FILING, IA No. 130462/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 130464/2025 - EXEMPTION FROM FILING O.T.)

Date : 28-05-2025 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Petitioner(s) : Mr. Chritarth Palli, AOR
Ms. Harsheen M Palli, Adv.
Mr. Rajat Gupta, Adv.
Mr. Agam Agarwal, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.
2. After hearing learned counsel for the petitioners and on perusal of record, we find that the issue raised in these petitions is squarely covered by the order dated 09.04.2025 passed by this

Court in SLP (Civil) No. 9396/2025 (M/s Jai Shanker Stone Crusher v. State of Punjab & Ors.) where, in the identical circumstances, this Court held as follows:

"4. We have noticed from the first prayer that apart from the order dated October 01, 2024, which was passed on the second appeal of the appellant, the revised demand notice dated January 25, 2023 and the order of re-assessment dated February 21, 2023 based on the revised demand notice were also under challenge in the writ petition. The impugned order does not reveal examination of such challenge by the High Court and, to this extent, learned counsel is right.

5. Having regard thereto, we are of the considered opinion that the High Court ought to re-consider whether the revised demand notice dated January 25, 2023 as well as the order of re-assessment dated February 21, 2023 does warrant a judicial review on any of the grounds available therefor.

6. Limited to that extent, we remand the writ petition for fresh hearing by the High Court.

7. The special leave petition, accordingly, stands disposed of."

3. The instant Special Leave Petitions are also disposed of, in the above terms.

4. Pending application(s), if any, shall stand closed.

(NITIN TALREJA)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
ASSISTANT REGISTRAR