

Haryana Value Added Tax (Amendment) Act, 2011**017 of 2011**

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Haryana Value Added Tax (Amendment) Act, 2011**017 of 2011**

An Act further to amend the Haryana Value Added Tax Act, 2003.
Be it enacted by the Legislature of the State of Haryana in the
Sixty-second Year of the Republic of India as follows: -

1. Short Title :-

This Act may be called the Haryana Value Added Tax (Amendment) Act, 2011.

2. Amendment Of Section 2 :-

In clause (zg) of sub-section (1) of section 2 of the Haryana Value Added Tax Act, 2003 (hereinafter called the principal Act), after explanation (iv), the following explanation shall be added, namely:.-

"(v) The amount received or receivable by oil companies for the sale of diesel and petrol to the retail outlets in the State shall be deemed to be equivalent to the price on which the retail outlets sell these commodities to the consumer."

3. Amendment Of Section 35 :-

In sub-section (2) of section 35 of the principal Act, for the words "one year", the figure and word "180 days" shall be substituted.

4. Amendment Of Section 36 :-

For section 36 of the principal Act, the following section shall be substituted, namely:-

"36. Appeal to High Court.-

(1) An appeal shall lie to the High Court from every order passed in appeal including order passed by the Tribunal under sub-section (5) of section 56 or review by the Tribunal, if the High Court is satisfied that the case involves a substantial question of law.

(2) The Commissioner or a person aggrieved by any order passed by the Tribunal, may file an appeal to the High Court and such appeal shall be-

(a) filed within a period of sixty days from the date on which the order appealed against is received by the aggrieved person or the Commissioner; and

(b) in the form of a memorandum of appeal, precisely stating therein the substantial question of law involved.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(4) The appeal shall be heard only on the question so formulated and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this section shall be deemed to take away or abridge the power of the High Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(5) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(6) The High Court may determine any issue which-

(a) has not been determined by the Tribunal; or

(b) has been wrongly determined by the Tribunal, by reason of a decision on such question of law as is referred to in sub-section (1).

(7) The payment of any amount due to be paid by a person in accordance with the order of the Tribunal in respect of which an appeal has been preferred under this section shall not be stayed by the High Court pending the final disposal of such appeal but if such amount is reduced as a result of such appeal, the excess tax, penalty, interest or sum forfeited shall be refunded in accordance with the provisions of section 20 of this Act.

(8) An aggrieved party may file an appeal within a period of sixty days of the notification of this amendment against the orders of the

Tribunal, irrespective of the fact that an application under pre-amended sub-section (1) of section 36 is pending before the Tribunal or the same has been refused by the Tribunal and the aggrieved party has already moved an application before the High Court under sub-section (2) against the refusal, and the appeal so filed shall be disposed off in accordance with the provisions of this section:

Provided that applications pending with the Tribunal under pre-amended sub-section (1) of section 36 for making reference shall be deemed to have been withdrawn by the aggrieved party for filing appeal as per this provision.

(9) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (5 of 1908) relating to appeals to the High Court shall, as far as may be, apply in the case of appeal or review under this section."