

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP-2745-2007 (O&M)
Date of decision:- 21.04.2015

RMI Metals Pvt. Ltd.

...Petitioner

Versus

The State of Haryana and another

...Respondents

CWP-2942-2007 (O&M)

RMI Metals Pvt. Ltd.

...Petitioner

Versus

The State of Haryana and another

...Respondents

CWP-2943-2007 (O&M)

RMI Metals Pvt. Ltd.

...Petitioner

Versus

The State of Haryana and another

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Sandeep Goyal, Advocate,
for the petitioner.

Ms. Mamta Singla Talwar, Assistant Advocate General,
Haryana.

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S.J. VAZIFDAR, A.C.J. (ORAL)

The above petitions are similar and, therefore, disposed of by this order and judgement. The petitioner had challenged revisional notices issued under Section 40 of the Haryana General Sales Tax Act, 1973 and Section 34 of the Haryana Value Added Tax Act, 2003. As there was no stay against the respondents proceeding with the show cause notice, final orders in

revision have been passed. The same have been annexed to the written statement filed by the respondents.

2. The writ petitions are, therefore, disposed of by granting the petitioner liberty to challenge the final revisional orders passed pursuant to the impugned revisional notices in accordance with law. Strictly speaking, the petitioner may have been entitled to pursue the writ petitions. In our view, however, it would be appropriate to relegate the petitioner to the alternate remedy. In these circumstances, it is only just and fair that the petitioner is granted an extension of time for filing the appeal. It is not contended that the authorities have no power to extend time.

3. In these circumstances, in the event of the petitioner challenging the final revisional orders on or before 31.05.2015, the same shall be decided on merits. The petitions are accordingly disposed of.

4. No order as to costs.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

21.04.2015

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