IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-1002-2015
Decided on : 21.01.2015

M/s Ambuja Cements Ltd., Ropar ..... Petitioner

VERSUS

State of Punjab and another ..... Respondents

CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE B. S. WALIA

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

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RAJIVE BHALLA, J. (ORAL)

The petitioner prays for issuance of a writ of certiorari quashing revisional order dated 19.11.2014, revising the assessment order dated 20.11.2009.

To a query as to why the petitioner cannot approach the Punjab Value Added Tax Tribunal (hereinafter referred to as the 'Tribunal) which is the final authority under the Punjab Value Added Tax Act, 2005 (hereinafter referred to as the 'Act'), counsel for the petitioner submits that as the words “designated officer” are not used in Section 65(2) of the Act, the revisional order passed by the “designated officer” cannot be made subject matter of a petition before the Tribunal.

We have heard counsel for the petitioner and as we are satisfied that the Tribunal is vested with jurisdiction to consider and determine the petitioner's contentions about maintainability, dispose of the writ petition by relegating the petitioner to filing a petition before the Tribunal.

[RAJIVE BHALLA]
JUDGE

21.01.2015
Shamsher S.Sabharwal

[B. S. WALIA]
JUDGE