IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No. 11491 of 2015

Date of decision: 02.11.2015

M/s Micromax Informatics Ltd.

..... Petitioner

Versus

The State of Punjab and others

..... Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN

PRESENT: Mr. Tarun Gulati, Mr. Sandeep Goyal and Mr. Shashi Mathews, Advocates for the petitioner.

Mr. Jagmohan Bansal, Addl. AG, Punjab.

AJAY KUMAR MITTAL, J. (ORAL)

The petitioner has approached this Court under Article 226/227 of the Constitution of India, *inter alia* challenging the vires of Section 29(4) of the Punjab Value Added Tax Act, 2005 (for short 'the Act') and also the assessment orders Annexure P-11 (Colly.).

2. Learned counsel for the petitioner very fairly submitted that since the question of vires of Section 29(4) of the Act has been upheld by the Division Bench of this Court in ***CWP No. 21811 of 2014, (M/s Amrit Banaspati Company Ltd. Vs. The State of Punjab and others),*** decided on 07.08.2015, therefore, the petitioner may be allowed to challenge the

assessment orders Anneuxre P-11 (Colly.) which is an appealable order by filing appeal before the appropriate authority. He, however, prayed that 30 days time may be granted to the petitioner to file an appeal before the appropriate authority.

3. Learned State counsel does not seriously dispute the prayer of the petitioner to avail the alternative remedy of appeal, in case the same is filed within 30 days.

4. In view of the above, the instant petition is disposed of. However, liberty is granted to the petitioner to file an appeal challenging the assessment orders Annexure P-11 (Colly.) within a period of 30 days from today. It is directed that in case the appeal is filed within 30 days from today, the same shall not be dismissed on the ground of limitation.

(AJAY KUMAR MITTAL)
JUDGE

November 02, 2015 **(RAMENDRA JAIN)**
rishu **JUDGE**