

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

**Civil Writ Petition No.1640 of 2015
Date of Decision: 30.01.2015**

M/s Satish Aggarwal & Co., Mukarian District Hoshiarpur.

.....Petitioner

Versus

The State of Punjab & another

....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MRS. JUSTICE NAVITA SINGH**

Present: Mr. Avneesh Jhingan, Advocate for the petitioner.

RAJIVE BHALLA, J (ORAL)

The petitioner has made a two-fold prayer namely challenging vires of Sections 6(7) and 13 (IA) of the Punjab Value Added Tax Act, 2005 and notification dated 4.10.2013 (Annexure P-1) ultra vires of Constitution of India and for issuance of a writ of mandamus directing respondent No.2 not to charge advance tax.

Counsel for the petitioner submits that he would be satisfied, at this stage, if a direction be issued to respondent No.2 to decide the petitioner's application dated 30.07.2014 (Annexure P-2) expeditiously.

We have heard counsel for the petitioner and without expressing any opinion on merits, dispose of the writ petition by directing the Assistant Excise and Taxation Commissioner, Hoshiarpur, to decide the petitioner's

application dated 30.07.2014 (Annexure P-2) within one month from receipt of certified copy of this order.

[RAJIVE BHALLA]
JUDGE

30.01.2015
Vinay

[NAVITA SINGH]
JUDGE