

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

**Civil Writ Petition No.1647 of 2015
Date of Decision: 30.01.2015**

M/s Gateways Overseas, Jalandhar.

.....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 16.06.2014 (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, Jalandhar-II, to decide the petitioner's application dated 16.06.2014 (Annexure P-2) within one

month from receipt of certified copy of this order.

[RAJIVE BHALLA]
JUDGE

30.01.2015
Vinay

[NAVITA SINGH]
JUDGE