

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

**CWP No. 19612 of 2015
Decided on : 16.09.2015**

M/s Ram Lal Sham Sunder

... 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. Sandeep Goyal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

The challenge in this writ petition filed under Articles 226/227 of the Constitution of India is to quashing the assessment order dated 01.07.2015 (Annexure P-7) along with the Demand Notices dated 01.07.2015 (Annexure P-8 & P-9) for the assessment year 2009-10.

2. It was not disputed by the learned counsel for the petitioner that the assessment order dated 01.07.2015 is appealable under Section 62 of the Punjab Value Added Tax Act, 2005 (in short 'the Act'). Accordingly, the learned counsel for the petitioner states that he may be allowed to withdraw the present writ petition with liberty to the petitioner to file an appeal before the appropriate authority in accordance with law.

3. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAMENDRA JAIN)
JUDGE**

September 16, 2015