

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

Civil Writ Petition No.206 of 2015

Date of Order: 08.01.2015

M/s Mini Holland Restaurant

..Petitioner

Versus

Union of India and others

..Respondents

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

**Present: Mr. Damanbir Singh Sobti, Advocate,
for the petitioner.**

RAJIVE BHALLA, J (Oral)

Counsel for the petitioner, at this stage, essentially prays for issuance of a writ of mandamus to direct the State of Punjab, namely, The Excise and Taxation Commissioner, Punjab, Excise and Taxation Department, Civil Secretariat, Punjab, Chandigarh, to decide the application, dated 09.06.2014 (Annexure P-2), filed under Section 85 of the Punjab VAT Act, 2005, asking the State to desist from levying VAT on 100% of the bill value of food, beverages and services provided by the petitioner-restaurant as 40% of such a bill is charged to service tax by the Central Government.

We have heard counsel for the parties and as admittedly, an application under Section 85 of the Punjab VAT Act, 2005 is pending consideration, dispose of the writ petition by directing The Excise and Taxation Commissioner, Punjab, Excise and Taxation

Department, Civil Secretariat, Punjab, Chandigarh, to decide the application within one month of receipt of a certified copy of this order.

(RAJIVE BHALLA)
JUDGE

January 08, 2015
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(B.S.WALIA)
JUDGE