

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 21314 of 2015
Date of decision : 6.10.2015

Shri Balaji Metal Tech P. Ltd., FaridabadPetitioner

v.

The State of Haryana and othersRespondents

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

Present : Mr. Rajiv Agnihotri, Advocate, for the petitioner

Ajay Kumar Mittal, J. (Oral)

The challenge in this writ petition filed under Article 226/227 of the Constitution of India is to declare amendment dated 7.9.2015 in Schedule E of the Haryana Value Added Tax Act, 2003 (in short 'the Act') unconstitutional and illegal and to quash Notification dated 7.9.2015 (Annexure P-1) allowing input tax benefit to the extent of lower rate of tax on sale in the course of inter-state sales as well as lower rate of tax if the goods are sold at loss or lower sale price.

2. After arguing for some time, learned counsel for the petitioner submitted that he may be allowed to withdraw this petition as no adverse order has been passed by the authorities so far and liberty may be given to the petitioner to approach this Court again laying challenge to the vires of the Act and the notification as raised in the present writ petition as well as to the adverse order, if any, passed by the authority concerned.

3. In view of the above, the present petition is dismissed as withdrawn. However, it shall be open to the petitioner to take recourse to the remedies to challenge the vires of the Act and the notification as well as the adverse order, if any, passed by the authority concerned, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

6.10.2015
Ashwani