

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

1. CWP No. 22657 of 2015
Date of decision : 20.10.2015

M/s Abhishek Enterprises, Panipat**Petitioner**

v.

State of Haryana and others**Respondents**

2. CWP No. 22658 of 2015

M/s Parveen Kumar Gupta, Panipat**Petitioner**

v.

State of Haryana and others**Respondents**

3. CWP No. 22659 of 2015

M/s Narender Singh, Panipat**Petitioner**

v.

State of Haryana and others**Respondents**

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

Present : Mr. Avneesh Jhingan, Advocate, for the petitioner(s)

Ajay Kumar Mittal, J. (Oral)

1. This order shall dispose of three writ petitions bearing CWPs No. 22657, 22658 and 22659 of 2015 as according to learned counsel for the petitioner(s), the issues involved in these writ petitions are identical.

The facts are being taken from CWP No. 22657 of 2015.

2. The petitioner in the petition (CWP No. 22657 of 2015) filed under Articles 226/227 of the Constitution of India, is seeking quashing of circular dated 14.1.2014 (Annexure P-3) issued by respondent No.3 directing the District Incharge for further instructions to Assessing Authorities of various districts to charge surcharge on the lump sum composition dealers in view of the decision of Haryana Tax Tribunal in the case of M/s Mahashiv Promoters Pvt. Ltd. v. State of Haryana, which has not attained finality and is under challenge before this Court in VATAP No. 59 of 2014. Further prayer of the petitioner(s) is for quashing of assessment order dated 26.3.2015 (Annexure P-1).

3. Learned counsel for the petitioner(s) states that he may be allowed to withdraw these writ petitions with liberty to the petitioner(s) to challenge the assessment order(s) in appeal(s), in accordance with law.

4. The present petitions are dismissed as withdrawn. However, it shall be open to the petitioner(s) to take recourse to the remedies to challenge order Annexure P-1, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

20.10.2015
Ashwani