

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.26655 of 2014
Date of Order: 05.02.2015

M/s Duggal Automobiles, Batala Road, Gurdaspur, Amritsar

..Petitioner

Versus

The State of Punjab and others.

..Respondents

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

Present: Mr. J.S.Bedi, Advocate,
for the petitioner.

Ms. Radhika Suri, Addl. A.G., Punjab
for the respondents.

RAJIVE BHALLA, J (Oral)

Counsel for the petitioner gives up challenge to the vires of Section 62(5) of the Punjab Vat Act, 2005 (hereinafter to be referred as 'the Act') but states that as the petitioner has already paid 100% of the tax liability, which is over and above the 25% of the additional demand created by the respondents, his appeal may be entertained by the DETC, Amritsar and decided on merits.

Counsel for the State of Punjab submits that as the petitioner has deposited 100% tax, which is above 25% of the additional demand, the revenue has no objection if the impugned orders are set aside, the appeal is restored to the DETC, Amritsar, for adjudication afresh and in accordance with law.

We have heard counsel for the parties and in view of the

statements made by counsel for the parties, dispose of the writ petition by setting aside the impugned orders and restoring the matter to the DETC, Amritsar, for deciding the petitioner's appeal afresh and in accordance with law, by treating the deposit already made by the petitioner as deposit towards 25% mandatorily required as a pre-condition to the hearing of the appeal.

Parties are directed to appear before the DETC, Amritsar, on 16.03.2015.

(RAJIVE BHALLA)
JUDGE

February 05, 2015
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(B.S.WALIA)
JUDGE