

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

Civil Writ Petition No.26620 of 2015
Date of Decision: December 21, 2015

M/s Viroo Mal Mulakh Raj Jain Rice Mills Pvt. Ltd.Petitioner
versus

State of Punjab and othersRespondents

CORAM: HON'BLE MR.JUSTICE SURYA KANT.
HON'BLE MR.JUSTICE P.B.BAJANTHRI.

Present: Dr.Naveen Rattan, Advocate, for the petitioner.

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1. *Whether Reporters of Local papers may be allowed to see the judgment?*
2. *To be referred to the Reporters or not?*
3. *Whether the judgment should be reported in the Digest?*

Surya Kant, J. (Oral)

The petitioner has applied for grant of exemption against levy of advance tax @ 5% levied vide item Nos.20 & 23 of the Notification dated 04.10.2013 issued by the State of Punjab. The above-stated exemption has been sought on the premise that vehicles of the petitioner carry goods comprising Paddy and Rice for the purpose of export outside India against export order and are thus not amenable to the levy of above-stated tax. As no decision on the exemption application has been taken by the Designated Officer that the instant writ petition has been filed.

Having heard learned counsel for the petitioner and considering the nature of relief sought in the instant petition, we dispose of the same with a direction to respondent no.4 to decide the above-mentioned application, if still pending, within a period of two weeks from the date of

CWP No.26620 of 2015

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receiving a certified copy of this order.

Ordered accordingly.

Dasti.

[SURYA KANT]
JUDGE

December 21, 2015
mohinder

[P.B.BAJANTHRI]
JUDGE