

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

CWP No.27596 of 2015

Date of Decision : 29.12.2015

M/s Capital Agro Export Pvt.Ltd., Tarn Taran
....Petitioner

Versus

State of Punjab and others
...Respondents

CORAM : HON'BLE MR.JUSTICE MAHESH GROVER
HON'BLE MR.JUSTICE P.B.BAJANTHRI

.....

Present: Mr. Girish Agnihotri, Sr. Advocate with
Ms. Divyastuti Parsoon, Advocate
for the petitioner.

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MAHESH GROVER.J.

This is a petition preferred by the petitioner seeking a mandamus that before passing any adverse order locking the Tax Identification Number (TIN) under Rule 51A of the Punjab VAT Rules his reply which has been submitted in response to the show cause notice Annexure P-1 be considered and a decision taken thereon.

Concededly, the decision has not so far been taken and we believe that the petitioner is presumptuous to believe that his response would not be considered before a decision is taken. It is always expected from any authority vested with powers to consider the objections which have been filed before passing an

adverse order.

Therefore, without commenting on the issue any further, we dispose of this writ petition with an expectation from the concerned authority to consider the reply to the show cause notice and proceed with the matter in accordance with law. The decision be taken as expeditiously as possible but not later than one week from today and till that time no adverse order shall be passed.

(MAHESH GROVER)
JUDGE

29.12.2015
dss

(P.B.BAJANTHRI)
JUDGE