

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.3961 of 2015 (O&M)

DATE OF DECISION: 04.03.2015

M/s Kohinoor Foods Ltd.

....Petitioner

versus

The State of Haryana and others

.....Respondents

**CORAM:- HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S.SANDHAWALIA**

Present: Mr. Sandeep Goyal, Advocate for the petitioner

Ms. Mamta Singla Talwar, AAG, Haryana

..

S.J. VAZIFDAR, ACTING CHIEF JUSTICE (Oral):

The only reason that this petition has been filed is because the Tribunal under the Haryana Value Added Tax Act, 2003 has not been constituted. The constitution of the Tribunal also depends upon certain other proceedings which have been filed unconnected to the present writ petition. In the circumstances, the appeal that had been filed by the petitioner cannot proceed at this stage.

2. Learned counsel for the respondents states that in the event of the petitioner's furnishing the security as contemplated by Section 33(5) of the said Act, recovery proceedings would not be initiated.

3. The petitioner states that it had offered the security but the same has not even been considered by the respondents.

4. It is, in the first instance, necessary for the respondents to consider whether the security offered by the petitioner is satisfactory or not.

5. The writ petition is, therefore, disposed of by directing the concerned officer of the respondents to decide whether the security offered by the petitioner is adequate or not. Till such decision is taken and for a period of one week thereafter, the recovery shall not be made pursuant to the order dated 22.12.2014. Till then, in any event, the petitioner shall not dispose of its immovable properties or encumber the same in any manner whatsoever.

**(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE**

04.03.2015
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**(G.S. SANDHAWALIA)
JUDGE**