IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.4529 of 2015 (O&M)
DATE OF DECISION: 30.03.2015

M/s Life Long Meditech Ltd., Gurgaon

…..Petitioner

versus

State of Haryana and others

.....Respondents

CORAM:- HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE GURMIT RAM

Present: Mr. Rajiv Agnihotri, Advocate for the petitioner

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

The petitioner has challenged an order of the first appellate authority, *i.e.,* Joint Excise and Taxation Commissioner (Appeals), Faridabad, dismissing the appeal on the ground that the petitioner had failed to furnish the bonds as required by Section 33(5) of the Haryana Value Added Tax Act, 2003.

2. The order is challenged by way of this petition as the Tribunal has not been constituted as yet. In several matters, we had permitted the petitioners, as an interim measure, to file the bonds as required by Section 33(5) of the said Act instead of furnishing a guarantee or depositing the amount. Those were the matters in which the petitioners had also challenged the findings of the first appellate authority. In the present case, the petitioner is willing to furnish the bonds in accordance with Section 33(5) of the said Act.

3. In that view of the matter, it would not be necessary to accept the statement and let the petitioner await the constitution

of the Tribunal. The matter may be heard by the first appellate authority in view of the petitioner having agreed to furnish the bonds.

4. The writ petition is, therefore, disposed of by directing that in the event of the petitioner furnishing the bonds in accordance with Section 33(5) of the said Act on or before 15.04.2015, the first appellate authority shall hear the appeal on merits.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

30.03.2015
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(GURMIT RAM)
JUDGE