

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

Civil Writ Petition No. 5226 of 2015(O&M)

Date of Decision: March 20 , 2015.

H.M.Mehra and Co.

..... PETITIONER (s)

Versus

State of Haryana

..... RESPONDENT (s)

**CORAM:- HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MRS.JUSTICE LISA GILL**

Present: Mr. Rajesh Mahna, Advocate,
Mr. Avneesh Jhingan, Advocate
Mr. Umesh Sarwal, Advocate
for the petitioner.

1. Whether reporters of local papers may be allowed to see the judgment?
2. To be referred to the reports or not?
3. Whether the judgment should be reported in the digest?

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

The matter led by an order and judgment dated 13.01.2014 in VAT Appeal No.102 of 2013 been remanded to the Tribunal. 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. In lieu thereof,

it is not possible for the petitioner to seek interim relief before the Tribunal. Considering the order passed in similar matter including order dated 04.03.2015 in Civil Writ Petition No.3961 of 2015 (M/s Kohinoor Foods Ltd. v. The State of Haryana and others) we dispose of this writ petition by the following order:-

In the event of the petitioner furnishing by 10.04.2015 security contemplated under Section 33(5) of the said Act, recovery proceedings be not initiated. The respondent shall consider whether the security if offered by the petitioner is satisfactory or not. In the event of security being offered by 10.04.2015, the recovery proceedings shall not be initiated till the decision of the respondent on the question as to whether the security is adequate or not and for a period of one week thereafter, in the event of the decision being adverse to the petitioner. However, pending the appeal the petitioner shall not dispose of its immovable properties or encumber the same in any manner whatsoever.

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

**(LISA GILL)
JUDGE**

March 20, 2015.
'om'