

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

**Civil Writ Petition No.6405 of 2015 (O&M)**  
**DATE OF DECISION: 06.04.2015**

Novateur Electrical and Digital Systems Private Limited  
.....Petitioner  
versus

State of Haryana and others  
.....Respondents

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

Present: Mr. Kashmiri Lal Goyal, Senior Advocate with  
Mr. Amrinder Singh and Mr. A.P. Singh, Advocates  
for the petitioner  
..

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

Notice of motion.

2. Ms. Mamta Singla Talawar, AAG, Haryana, accepts notice on behalf of the respondents.

3. The petitioner has filed an appeal before the Ist Appellate Authority, namely, Joint Excise & Taxation Commissioner (Appeals) against an assessment order dated 16.01.2015 and 29.01.2015 raising an aggregate demand of about Rs.8.46 crores.

4. The petitioner, in this petition, has challenged the notices and summons issued by the Assistant collector Ist Grade-cum-Excise & Taxation officer, Sonapat, demanding payment and threatening to issue a warrant of arrest and attachment in the

event of the petitioner failing to do so - (Annexure P/1 (collectively)).

5. As we noted earlier, the appeal is pending before the first appellate authority. We dispose of this petition in view of the statement made on behalf of the petitioner that they will on or before 14.04.2015 furnish an unconditional guarantee of a nationalised bank in the sum of Rs.8.50 crores to the satisfaction of the first appellate authority. The guarantee shall remain valid for a period of six weeks after the decision of the first appellate authority.

6. The statements are accepted. In view of the undertaking to furnish the guarantee, the impugned orders shall also not be implemented till 14.04.2015. In the event of the petitioner furnishing a guarantee, as aforesaid, the impugned notices shall not be implemented pending the hearing and final disposal of the appeal and for a period of four weeks thereafter.

7. Copy dasti under the signatures of the Bench Secretary.

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

06.04.2015  
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**(G.S. SANDHAWALIA)**  
**JUDGE**