

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.7162 of 2015 (O&M)

DATE OF DECISION: 21.04.2015

Ekam SteelsPetitioner

versus

State of Punjab and othersRespondents

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

HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Aman Bansal, Advocate for the petitioner

Mr. Jagmohan Bansal, Addl. A.G., Punjab

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

The petitioner has challenged a detention order dated 03.04.2015 and a show cause notice dated 07.04.2015 issued by respondent No.3 under the provisions of the Punjab VAT Act, 2005. The Assistant Excise & Taxation Commissioner has already passed an order under Section 51(7) (c) of the Act.

2. The petitioner has an alternate remedy of filing an appeal under Section 62 of the Act. As stated by Mr. Bansal, learned counsel appearing on behalf of the respondents, an application for interim reliefs including for releasing the vehicle from detention can also be made before the first appellate authority.

3. The writ petition is accordingly disposed off with liberty as aforesaid.

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

21.04.2015
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**(G.S. SANDHAWALIA)
JUDGE**