

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

CWP-7789-2015

Date of decision:- 24.04.2015

Haryana Power Generation Corporation Ltd.

...Petitioner

Versus

The State of Haryana and another

...Respondents

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

Present: Mr. K.L. Goyal, Senior Advocate,  
with Mr. Sandeep Goyal, Advocate,  
for the petitioner.

Ms. Mamta Singla Talwar, Assistant Advocate General, Haryana.

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**S.J. VAZIFDAR, A.C.J. (ORAL)**

The only reason that the petitioner has filed this writ petition is that the Tribunal has not been constituted under the Haryana Value Added Tax Act, 2003 (in short the Act). The only order challenged before the Tribunal is of dismissal of the petitioner's appeal before the first appellate authority for not having furnished the surety bond as required by Section 33(5) of the Act. The petitioner is now ready and willing to furnish the same.

2. In these circumstances, the writ petition is disposed of by directing the first appellate authority to dispose of the petitioner's appeal on merits in the event of the petitioner furnishing the surety bond in accordance with Section 33(5) of the Act on or before 10.05.2015 or such extended date as may be stipulated by the first appellate authority.

3. The petitioner is an undertaking controlled and managed by the State of Haryana itself. In these circumstances, pending disposal of the appeal, no coercive action shall be taken pursuant to the demand.

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

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

**24.04.2015**

Amodh