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

RSA No.4126 of 2011(O&M)
Date of Decision: 6.08.2015

Rajbir Singh Tanwar … Appellant

Versus

State of Haryana & ors. ... Respondents

CORAM:- HON'BLE MR. JUSTICE RAJIV NARAIN RAINA

Present: Mr. Harsh Aggarwal, Advocate,
for the appellant.

1. To be referred to the Reporters or not?
2. Whether the judgment should be reported in the Digest?

RAJIV NARAIN RAINA, J.(Oral)

This is plaintiff's second appeal. The plaintiff brought a suit for declaration questioning the order passed by the Excise & Taxation Officer, Rohtak, dated 29.9.2003 and the order passed by the learned Joint Taxation Commissioner, Rohtak on 9.2.2004 as illegal, null and void and not in operation during the assessment years 1998-1999, 1999-2000, 2000-2001 and therefore, the recovery could not be made against the plaintiff. Both the Courts below have held that the jurisdiction of the Civil Court is barred by virtue of Section 62 of the Haryana General Sales Tax Act, 1973(for short 'the Act').

In view of this position, the suit is not maintainable as a remedy against the impugned order lay in the channel provided under the Act. No ground for interference is made out.

The appeal stands dismissed.

06.08.2015 **(RAJIV NARAIN RAINA)**
monika **JUDGE**