

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

**VATAP No. 16 of 2015
Decided on : 24.08.2015**

M/s Chandigarh Loha Bhandar Private Limited

. . . Appellant(s)

Versus

State of Punjab and Another

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

PRESENT: Mr. Sandeep Goyal, Advocate for the appellant(s).

AJAY KUMAR MITTAL, J. (Oral)

This order shall dispose of four VAT appeals bearing Nos.16, 17, 25 and 26 of 2015 as according to the learned counsel for the appellant(s), the issue involved therein is identical.

2. Learned counsel for the appellant(s) states that the present appeals filed under Section 68 of the Punjab Value Added Tax, Act, 2005 (in short 'the Act') against the orders passed by the Valued Added Tax, Tribunal, Punjab (constituted under the Act) may be dismissed as withdrawn. It was prayed that the appellant(s) be permitted to file writ petition(s) challenging the order of the Tribunal as well as the vires of Section 62 (5) of the Act.

3. Dismissed as withdrawn. It shall, however, be open to the appellant to file writ petition(s) challenging the vires of Section 62 (5) of the Act as also the order of the Tribunal in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAMENDRA JAIN)
JUDGE**

August 24, 2015
'Yogesh'