

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

**VATAP No. 35 of 2015
Decided on : 15.09.2015**

M/s Swaraj Yarn Agency

... Appellant

Versus

Deputy Excise and Taxation Commissioner, Ludhiana and Another

... Respondents

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

PRESENT: Mr. Aman Bansal, Advocate for the appellant(s).

AJAY KUMAR MITTAL, J. (Oral)

This order shall dispose of two VAT appeals bearing Nos.35 & 36 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 he may be allowed to withdraw the present appeal(s) with liberty to file writ petition(s) under Article 226/227 of the Constitution of India, challenging the order of the Tribunal as well as the vires of Section 62 (5) of the Punjab Value Added Tax, Act 2005.

3. Dismissed as withdrawn. It shall, however, be open to the appellant to take recourse to the remedies as may be available to it in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAMENDRA JAIN)
JUDGE**

September 15, 2015
'Yogesh'