

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

VATAP No. 44 of 2015

Date of decision: 01.10.2015

M/s Atam Vallabh 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. Mavpreet Singh, Advocate for the appellant.

AJAY KUMAR MITTAL, J. (ORAL)

The present appeal has been filed under Section 68 of the Punjab Value Added Tax Act, 2005, impugning the order dated 23.02.2015 (Annexure A-3) passed by the Value Added Tax Tribunal, Punjab, Chandigarh (for short 'the Tribunal') in Appeal No. 654 of 2013.

2. Learned counsel for the appellant states that he may be allowed to withdraw the present appeal, with liberty to file writ petition under Article 226/227 of the Constitution of India, challenging the order of the Tribunal as well as 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 Dismissed as withdrawn.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**

October 01, 2015
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**(RAMENDRA JAIN)
JUDGE**