

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

**VATAP No. 50 of 2015
Decided on : 16.11.2015**

M/s Swaraj Yarn Agency, Ludhiana

. . . Appellant

Versus

Deputy Excise & Taxation Commissioner, Ludhiana & 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)

Learned counsel for the appellant states that he may be allowed to withdraw the present appeal with liberty to the appellant to file the writ petition under Articles 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.

2. Dismissed as withdrawn.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**

November 16, 2015

J.Ram