IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP No. 141 of 2014
Decided on : 30.09.2015

M/s Atma Ram and Sons

. . . Appellant

Versus

The State of Punjab

. . . Respondent

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

PRESENT: Mr. Avneesh Jhingan, Advocate for the appellant.

Mr. Jagmohan Bansal, Addl. AG, Punjab.

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AJAY KUMAR MITTAL, J. (Oral)

This is an appeal under Section 68 of the Punjab Value Added Tax Act, 2005 (in short 'the Act') impugning the order passed by the Punjab Value Added Tax Tribunal, Chandigarh in ITA No. 120 of 2012, dated 17.12.2012 (Annexure A-4). The following substantial questions of law have been claimed in the appeal:

"i. Whether in the facts and circumstances of the case penalty under Section 51(7) is sustainable in law ?

ii. Whether in the facts and circumstances of the case the affidavits produced by the dealer can be brushed aside and cross examination of the officer concerned can be denied ?

iii. Whether in the facts and circumstances of the case the Tribunal was right in law in relying upon the report produced by the department of the truck union without granting an opportunity to the appellant to rebut the same ?

iv. Whether in the facts and circumstances of the case the documents produced can be rejected without verifying *the genuineness of the same simply on the ground of delay of production specially when there is a factually dispute on the production and place of detention ?*

v. *Whether in the facts and circumstances of the case any adverse view of computerized bill can be taken when the acts and rules provide of issuance of computerized bill ?"*

2. After arguing for sometime, learned counsel for the appellant states that he may be allowed to withdraw the present appeal. Learned State counsel pleads no objection.

3. Dismissed as withdrawn.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

September 30, 2015
J.Ram