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

**CWP No. 3621 of 2003 (O&M)
Date of decision: 22.7.2016**

M/s Indian Oil Corporation Ltd. ....Petitioner.

vs.

The State of Haryana and others ....Respondents.

**Coram: - Hon'ble Mr. Justice Rajesh Bindal.
Hon'ble Mr. Justice Harinder Singh Sidhu.**

Present: - Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Tanisha Peshawaria, DAG, Haryana

.....

Rajesh Bindal, J.

Challenge in the present petition is to the order passed by the Sales Tax Tribunal on 16.11.1998 and 4.12.2002 (Annexures P-8 and P-10) respectively and the order passed by Deputy Excise and Taxation Commissioner on 26.5.1993 (Annexure P-4).

At the very outset, learned counsel for the petitioner submitted that the petitioner had filed application before the Sales Tax Tribunal under Section 42 (1) of the Haryana General Sales Tax Act 1973 (for short the 'Act'), seeking direction for reference of questions of law arising out of the order passed by the Tribunal. The Tribunal vide order dated 16.3.2009, passed in STM No. 22 of 1998-99 referred the questions of law to this Court. The issues were decided by this Court vide order dated 22.3.2010 passed in GSTR No. 3 of 2009.

As the issues arising out of the order of the Tribunal dated 16.11.1998 have already been gone into by this Court in the advisory jurisdiction under Section 42 of the Act, prayer made in the present petition has been rendered infurctuous.

Ordered accordingly.

(RAJESH BINDAL)
JUDGE

22.7.2016
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(HARINDER SINGH SIDHU)
JUDGE

Whether speaking/reasoned Yes/No
Whether Reportable Yes/No