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

**C.W.P. No.8930 of 2002 (O&M)
Decided on : 25.10.2016**

Bhakra Beas Management Board

... Petitioner

Versus

State of Haryana and others

... Respondents

**CORAM : HON'BLE MR.JUSTICE RAJESH BINDAL
HON'BLE MR.JUSTICE HARINDER SINGH SIDHU**

Present : Mr.Vikas Suri, Advocate,
for the petitioner.

Mr. Ankur Mittal, Addl. AG, Haryana.

Mr.Anmol Pandit, Advocate, for
Mr.A.K.Bansal, Advocate,
for respondent No.3.

***

RAJESH BINDAL, J.

The petitioner approached this Court seeking quashing of order dated 20.8.1999, (Annexure P-7) rejecting the representation made by the petitioner wherein it claimed charging of concessional rate of tax for local and inter-State purchases. The writ petition was admitted. There was no interim stay granted. Meaning thereby whatever amount of tax may have been charged/demanded from the petitioner, the same was paid at the relevant time. It is not in dispute that with effect from 1.4.2003 with the enactment of Haryana Value

Added Tax Act, 2003, the system of tax changed. Hence, the claim made by the petitioner in the present writ petition regarding concessional rate of tax under the Haryana General Sales Tax Act, 1973 does not survive any more.

The writ petition is disposed of as infructuous.

(RAJESH BINDAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

October 25, 2016
Paritosh Kumar

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