

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

**CWP No.125 of 2016
Date of decision:15.1.2016**

M/s Malwa Industries Limited

.....Petitioner

The State of Punjab and others

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

1. Whether Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

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

Ms. Radhika Suri, Addl. A.G.Punjab.

Ajay Kumar Mittal,J.

1. Challenge in this petition is to the vires of Section 62(5) of the Punjab Value Added Tax Act, 2005 (in short, "the Act") being violative of Article 14 of the Constitution of India in as much as it provides for mandatory deposit of 25% tax, interest and penalty as a condition precedent for hearing the appeal without giving any discretion to the appellate authority to waive such deposit. Further prayer has been made for quashing the impugned orders passed by the

respondents dated 19.3.2012, 19.7.2013 and 9.3.2015, Annexures P.1 to P.3 respectively.

2. It is not disputed by learned counsel for the parties that the issue has already been decided by this Court vide order dated 23.12.2015 in CWP No.26920 of 2013 (*Punjab State Power Corporation Limited vs. The State of Punjab and others*). Consequently, this petition stands disposed of in the same terms.

(Ajay Kumar Mittal)
Judge

January 15, 2016
'gs'

(Raj Rahul Garg)
Judge