

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

CWP No. 14192 OF 2014(O&M)

Date of decision: 19.12.2016

Hamdard (Wakf) Laboratories

.. Petitioner

vs.

The State of Haryana and ors.

.. Respondents

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

Present:- Mr. Ashok Aggarwal, Sr. Advocate with
 Mr. Pankaj Gupta, Advocate and
 Mr. Pawan Upadhyay, Advocate
 for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana

Rajesh Bindal, J.

This order shall dispose of CWP Nos. 14192 of 2014, 13722 and 17908 of 2015.

In CWP No. 14192 of 2014 the challenge has been made to the clarification dated 01.03.2013 (Annexure P/3) issued by the Principal Secretary, Excise and Taxation Department, Haryana. In CWP Nos. 13722 and 17908 of 2015 the orders passed by the Revisional Authority raising demand relying upon the clarification issued by the Principal Secretary, Excise and Taxation Department, Haryana, was challenged.

The writ petitions were entertained at that time when the Haryana Tax Tribunal was not functional as no Presiding Officers or Members were appointed. Now the Tribunal has been constituted and is functional.

It is not in dispute that the petitioner has filed appeals alongwith stay applications before the Tribunal against the clarification/orders impugned in the aforesaid three writ petitions.

As the Tribunal has now been constituted and is now functional, we relegate the petitioner to pursue its remedy of appeal.

Ordered accordingly.

However, it is directed that the interim relief granted by this Court in the aforesaid writ petitions will continue till such time stay applications filed by the petitioner in the pending appeal before the Tribunal, are decided. Thereafter the petitioner shall be bound by any order passed by the Tribunal subject to its right of further remedy.

It is made clear that this Court has not expressed any opinion on the merits of the controversy. The Tribunal shall examine the matter and decide it on merits.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

19.12.2016
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Whether speaking/reasoned
Whether Reportable:

Yes/No
Yes/No