

**214-a IN THE HIGH COURT OF PUNJAB AND HARYANA
 AT CHANDIGARH**

CWP No. 14033 of 2015 (O&M)

Date of decision : July 21, 2016

M/s Yash Paul and Company

.....Petitioner

Versus

The State of Punjab and others

....Respondent

**CORAM:- HON'BLE MR. JUSTICE RAJESH BINDAL
 HON'BLE MRS. JUSTICE LISA GILL**

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

Mr. Jagmohan Bansal, Addl. AG, Punjab.

RAJESH BINDAL, J.

Learned counsel for the petitioner submitted that he may be permitted to withdraw the present petition with liberty to avail of remedy of appeal against the order passed. He further submitted that as during the pendency of the writ petition, the time to file appeal has expired, he may be given some time to file appeal and the appellate authority be directed to consider the same on merits.

Learned counsel for the State does not have any objection to the prayer being granted.

Dismissed as withdrawn with liberty to the petitioner to avail of his remedy of appeal against the impugned order passed by

the Assistant Excise and Taxation Commissioner levying the penalty.

In case, the appeal is filed within two weeks from the date of receipt of certified copy of the order, the same shall not be dismissed only on the ground of delay and shall be considered on merits subject to other statutory compliance. All legal issues raised in the present petition are left open.

(Rajesh Bindal)
Judge

(Lisa Gill)
Judge

July 21, 2016
rts