

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

**CWP No. 15732 of 2016  
Decided on : 05.08.2016**

M/s Purva Alloys & Products

. . . Petitioner

Versus

The State of Punjab and others

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MR. JUSTICE RAMENDRA JAIN**

**PRESENT:** Mr. Sandeep Goyal, Advocate  
for the petitioner.

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**AJAY KUMAR MITTAL, J. (Oral)**

The prayer in this writ petition filed under Articles 226/227 of the Constitution of India, is for issuance of a writ in the nature of *Mandamus* directing respondent No.2 i.e. the Deputy Excise & Taxation Commissioner (Appeals), Ludhiana, to entertain the appeal of the petitioner without insisting on the point of pre-deposit of 25% in compliance of Section 62(5) of Punjab VAT Act, 2005 (in short 'the Act') and decide the appeal on merits.

2. It was not disputed by the learned counsel for the petitioner that the vires of Section 62(5) of the Act have been upheld by this Court in **CWP No. 26920 of 2013**, titled as '**Punjab State Power Corporation Ltd. Vs. The State of Punjab and others**', decided on **23<sup>rd</sup> December, 2015** and the impugned order dated 29.09.2015 (Annexure P-5) passed by the VAT Tribunal, Punjab, Chandigarh is appealable. Accordingly, a prayer was made that he may be allowed to withdraw the present writ petition with liberty to the petitioner to avail the alternative remedy of appeal.

3. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

**(AJAY KUMAR MITTAL)  
JUDGE**

**(RAMENDRA JAIN)  
JUDGE**

**August 05, 2016**

*J.Ram*

*Whether speaking/reasoned:  
Whether Reportable:*

*Yes/No  
Yes/No*