IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P No. 15956 of 2016 (O&M)
Decided On : 19.08.2016

M/S Pankaj Goswami & Associates

...Petitioner

versus

Sales Tax Tribunal, Haryana and others

...Respondents

CORAM : HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DARSHAN SINGH

Present : Mr. Susheel Gautam, Advocate,
for the petitioner.

Mr. Ankur Mittal, Addl. AG, Haryana.

RAJESH BINDAL, J.

The only grievance of the petitioner is that though he had filed statutory appeal before Haryana Tax Tribunal (for short, the Tribunal), however, neither the appeal nor stay application filed along with that appeal is being taken up for hearing for the reason that there is no Presiding Officer appointed in the Tribunal.

Learned counsel for the State submitted that in case the petitioner complies with the conditions laid down in Section 33 (5) of the Haryana Value Added Tax Act, 2003 (hereinafter referred to as "the Act"), regarding furnishing of surety bonds pertaining to the disputed demand, no steps shall be taken for recovery of the demand impugned before the Tribunal. He further referred to the earlier order dated 02.02.2016 passed by this Court in C.W.P No. 25336 of 2015 titled as ***M/s Amar Nath Aggarwal Investments (P) Ltd. vs. State of Haryana and others,*** under similar situation.

Learned counsel for the petitioner submitted that the petitioner has already furnished surety bonds.

After hearing learned counsel for the parties, the present petition is disposed of in terms of the stand taken by learned counsel for the State that no steps shall be taken for recovery of the demand impugned before the Tribunal, in case the petitioner furnishes surety bonds in terms of provisions of Section 33 (5) of the Act.

(RAJESH BINDAL)
JUDGE

(DARSHAN SINGH)
JUDGE

AUGUST 19, 2016
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Whether	**Speaking/Reasoned**	**Yes/No**
Whether	**Reportable**	**Yes/No**