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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 16538 of 2016 (O&M)
Date of Decision: 17.08.2016

Sky Highways (Private) Ltd. **...Petitioner**

Versus

The State of Punjab and others **...Respondents**

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL.
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU.

Present: Mr. Anil Kumar Ahluwalia, Advocate for the petitioner.

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Rajesh Bindal, J.

Prayer in the present petition is for directions to the respondents to decide the representation which was stated to be dispatched on 18.08.2015 by registered post.

Learned counsel for the petitioner submitted that petitioner had earlier filed CWP No. 25964 of 2014 which was dismissed as withdrawn with liberty to file appropriate application before the competent authority for refund of the excess paid tax under the Motor Vehicles Tax. He further submitted that representation has not been decided till date.

After hearing learned counsel for the petitioner, we do not find any merit in the contention raised. A perusal of the paper-book shows that the petitioner earlier filed CWP No. 10841 of 2013 in this Court which was disposed of on 10.12.2013 with the following order: -

> "The petitioner seeks a mandamus to direct the respondent No. 2 to decide representations dated 30.03.2013 (Annexure P1) for adjustment/exemption of Motor Vehicles Tax in respect of vehicle No. PBN No. 9313, Model 1981, which according to the petitioner is not plying as it was involved in an accident. The petitioner has in this regard made several representations

including dated 22.5.2012 and 30.3.2013 (Annexure P-1 and Annexure P-2), respectively.

The grievance raised was that the petitioner is not liable to pay tax from 01.05.2010 to till date. The claim of the petitioner was considered and rejected by the State Transport Commissioner, Punjab vide order dated 10.12.2013. The aforesaid order was impugned in CWP No. 25964 of 2014. However, as is evident from the order passed, challenge to the order was not pressed and the writ petition was withdrawn to file appropriate application before the competent authority for refund of the excess paid tax. Once the competent authority had already declined the prayer vide order dated 10.12.2013 and the order attained finality, there is no question of issuing any further directions to decide the representation made by the petitioner.

Writ Petition stands dismissed.

(RAJESH BINDAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

August 17, 2016
Divyanshi

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No