

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH
CWP No. 16592 of 2016 (O&M)
Date of Decision: 17.08.2016

Punj Lloyd Limited

...Petitioner

Versus

State of Punjab and another

...Respondents

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

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

Rajesh Bindal, J.

Challenge in the present petition is to the orders dated 24.06.2016 (Annexures P-17 and P-18) passed by the assessing authority raising demand of tax, interest and penalty for the assessment years 2009-10 and 2010-11.

At the very outset, learned counsel for the petitioner could not dispute the fact that there is alternative remedy of appeal against the orders of assessment which can be filed before the Deputy Excise and Taxation Commissioner.

Once there is effective alternative remedy of appeal available against the impugned orders, we do not find any reason to entertain the present petition, the same is accordingly dismissed. However, the petitioner shall be at liberty to avail of its appellate remedy against the orders. In case, the appeal is filed within one week from today, the same shall not be dismissed only on account of delay.

(RAJESH BINDAL)
JUDGE

August 17, 2016
Divyanshi

(HARINDER SINGH SIDHU)
JUDGE

Whether speaking/reasoned : **Yes/No**

Whether reportable : **Yes/No**