

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Civil Writ Petition No.22811 of 2015 (O&M)

Date of Decision: August 03, 2016

M/s Globus Spirits Ltd.

...Petitioner

Versus

State of Haryana and others

...Respondents

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

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

Mr.Ankur Mittal, Addl. AG, Haryana.

RAJESH BINDAL, J.

CM No. 9097 of 2016 is allowed and the replication is taken on record.

The petitioner approached this court seeking quashing of the order dated 6.7.2015 passed under Section 34 of the Haryana Value Added Tax Act, 2003 (for short 'the Act') by the Deputy Excise and Taxation Commissioner -cum- Revisional Authority, Panipat.

The petition was filed directly in this Court, inter-alia, alleging that though the appeal is maintainable before Haryana Tax Tribunal, however, there being no Presiding Officer in the Tribunal, the appeal was not preferred.

Learned counsel for the respondents submitted that if the petitioner approaches the Tribunal by filing a statutory appeal within three weeks from today and complies with the conditions laid down in Section 35 of the Act, the Department will not enforce the recovery till the appeal is

decided on merits.

Learned counsel for the petitioner submitted that the petitioner is satisfied with the stand taken by the respondents and it will file appeal within the stipulated time and comply with statutory conditions.

Keeping in view the stand taken by learned counsel for the parties, the appeal stands disposed of in the above terms.

**(RAJESH BINDAL)
JUDGE**

August 03, 2016

**(HARINDER SINGH SIDHU)
JUDGE**

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Whether speaking/reasoned : Yes/ No

Whether reportable : Yes/ No