

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

C.W.P. No. 22990 of 2015 (O&M)

Date of decision: 4.8.2016

DLF Home Developers Limited

.. Petitioner

VS

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.
Ms. Mamta Singla Talwar, Deputy Advocate General, Haryana.

Rajesh Bindal, J.

The petitioner has approached this Court seeking quashing of the order dated 29.7.2015 and the demand notice, issued in consequence thereof raising demand of ₹ 9,24,43,164/- and ₹ 8,24,01,083/-, on account of demand of interest in pursuance to the order passed by the Revisional Authority.

At the very outset, learned counsel for the respondents submitted that the order passed by the Excise & Taxation Officer-cum-Assessing Authority is appealable before the Joint Excise & Taxation Commissioner (Appeals). The petitioner should avail of its statutory remedy.

Learned counsel for the petitioner submitted that as the demand is sought to be enforced immediately and the Appellate Authority cannot grant stay, he had invoked jurisdiction of this Court.

Learned counsel for the respondents submitted that the demand notice was issued along with the order imposing interest. The petitioner is yet to file statutory appeal and comply with the requirement contained in Section 33 (5) of the Haryana Vat Act and in case thereafter the demand is enforced against the petitioner, he can avail his remedy.

Learned counsel for the petitioner submitted that in view of the stand taken by learned counsel for the State, as noticed above, he may be permitted to withdraw the present petition with liberty to avail statutory remedy of appeal as provided under the Act. He further submitted that as the period for filing the appeal from the date of receipt of the order has expired during the pendency of the present petition, the petitioner may be given two weeks time to file appeal.

To this, learned counsel for the respondents does not have any objection.

Dismissed as withdrawn with liberty aforesaid. It is directed that in case the petitioner files statutory appeal before the first Appellate Authority on or before 22.8.2016, the same shall not be dismissed only on account of delay and shall be considered on merits, subject to other statutory compliance.

(Rajesh Bindal)
Judge

4.8.2016
vs

(Harinder Singh Sidhu)
Judge

Whether speaking/ reasoned
Whether Reportable

Yes/No
Yes/No