

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

CWP No. 26996 OF 2016 (O&M)

Date of decision: 23.12.2016

Punjab State Warehousing Corporation

.. Petitioner

vs.

The State of Punjab and anr.

.. Respondents

Coram: **Hon'ble Mr. Justice Rajesh Bindal**
 Hon'ble Mr. Justice Harinder Singh Sidhu

Present:- Mr. Jasdev Singh, Advocate for
 Mr. Vikas Singh, Advocate
 for the petitioner.

Rajesh Bindal, J.

The present petition has been filed impugning the vires of the amendment made in Section 29(4) of the Punjab Value Added Tax Act, 2005 in 2013. Challenge has also been made to the assessment order dated 18.11.2014 for the assessment year 2006-07.

After hearing learned counsel for the petitioner, in our opinion, the petition deserves to be dismissed as the vires of the amendment was upheld by this Court vide judgment in **Amrit Banaspati Company Ltd. vs. State of Punjab and others (reported as 2016(5) RCR (Civil) 106).** As far as challenge to the assessment order is concerned, the same having been passed more than two years back, the writ petition is highly belated.

Consequently, the instant writ petition is dismissed.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

23.12.2016
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Whether speaking/reasoned
Whether Reportable:

Yes/No
Yes/No