

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

**CWP No. 364 of 2016
Decided on : 11.01.2016**

M/s Guru Nanak Cotton Factory

... Petitioner

Versus

The State of Punjab and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

PRESENT: Mr. Jaskaran Singh, Advocate for
Mr. Sandeep Goyal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the petitioner submitted that the primary challenge in this writ petition is to the orders dated 24.09.2014 (Annexure P-1), 16.02.2015 (Annexure P-2) and 18.09.2015 (Annexure P-4) respectively. It was not disputed that an appeal lies against the final order (Annexure P-4), passed by the Tribunal under the Punjab Value Added Tax Act, 2005 (in short 'the Act').

2. Learned counsel for the petitioner prays that he may be allowed to withdraw the present writ petition with liberty to the petitioner to file an appeal challenging the said order(s).

3. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

January 11, 2016