

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

**CWP No. 3921 of 2016
Decided on : 27.02.2016**

M/s Anand Industries

... Petitioner

Versus

State of Punjab and others

... Respondents

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

PRESENT: Mr. Aakash Juneja, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

The prayer in this writ petition filed under Articles 226/227 of the Constitution of India, is for issuance of a writ in the nature of *Mandamus* directing respondent No.2 i.e. the Deputy Excise & Taxation Commissioner (Appeals), Ludhiana, to entertain the appeal of the petitioner without insisting on the point of pre-deposit of 25% in compliance of Section 62(5) of Punjab VAT Act, 2005 (in short 'the Act') and decide the appeal on merits.

2. It was not disputed by the learned counsel for the petitioner that the vires of Section 62(5) of the Act have been upheld by this Court in **CWP No. 26920 of 2013**, titled as '**Punjab State Power Corporation Ltd. Vs. The State of Punjab and others**', decided on **23rd December, 2015** and the impugned order dated 05.11.2015 (Annexure P-2) passed by the VAT Tribunal, Punjab, Chandigarh is an appealable. Accordingly, a prayer was made that he may be allowed to withdraw the present writ petition with liberty to the petitioner to avail the alternative remedy of appeal.

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 Dismissed as withdrawn.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**

February 27, 2016