

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

**CWP-4096-2016**

**Decided on : 01.03.2016**

M/s Ashish Trading Company

... 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.

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**AJAY KUMAR MITTAL, J. (Oral)**

In this writ petition filed under Articles 226/227 of Constitution of India, prayer has been made for issuance of a writ in the nature of mandamus directing respondent No.2 to entertain the appeal of the petitioner without insisting for pre-deposit of 25% in compliance with Section 62(5) of the Punjab Value Added Tax, 2005 (in short 'the Act') and to decide the appeal on merits.

2. Learned counsel for the petitioner prays that he may be allowed to withdraw the present writ petition with liberty to file an appeal against the order of the Tribunal.

3. In view of the above, the present writ petition is dismissed as withdrawn. However, liberty is granted to the petitioner to file an appeal against the order of the Tribunal, in accordance with law.

**(AJAY KUMAR MITTAL)  
JUDGE**

**(RAJ RAHUL GARG)  
JUDGE**

**March 01, 2016**

*Davinder Kumar*