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

**CWP No.5793 of 2016**
**Date of Decision: 27.09.2016**

Beetel Teletech Limited .....Petitioner

Versus

State of Haryana & others ....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL**
**HON'BLE MR. JUSTICE DARSHAN SINGH**

Present: Mr. Amar Pratap Singh, Advocate and
Mr. Amrinder Singh, Advocate for the petitioner.

Mr. Ankur Mittal, Addl. A.G., Haryana.

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**RAJESH BINDAL, J**

*Inter alia* the grievance of the petitioner is that though the bank guarantee and surety were furnished during the pendency of appeals before the Joint Excise and Taxation Commissioner (Appeals) and Haryana Tax Tribunal, but still recovery is sought to be enforced. The appeals are not being heard.

Learned counsel for the State on instructions from Jogendra Singh, Excise & Taxation Officer, Gurgaon (West), submitted that till such time the appeals are taken up for final disposal by the appellate authorities, in case the petitioner has already complied with the provisions of Section 33(5) of the Haryana Value Added Tax Act, 2003 (for short "the Act"), no recovery shall be effected from the petitioner. He further submitted that the petitioner is required to renew the bank guarantee already furnished, which is expiring on 28.09.2016.

Learned counsel for the petitioner submitted that in view of the stand taken by learned counsel for the State, the prayer made in the present petition has been rendered infructuous. However, he undertakes to get the bank guarantee renewed.

In view of the fair stands taken by learned counsel for the parties, the present petition is disposed of as infructuous, however, leaving open the question of vires of Section 33(8) of the Act.

**[ RAJESH BINDAL ]**
**JUDGE**

**[ DARSHAN SINGH ]**
**JUDGE**

27.09.2016
Vinay

Whether speaking/reasoned Yes/No

Whether reportable Yes/No