

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

**CWP No. 9438 of 2016
Decided on : 16.05.2016**

M/s S.P.R. Buildtech Ltd.

... Petitioner

Versus

The State of Haryana and others

... Respondents

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

PRESENT: Mr. Rajiv Agnihotri, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

The prayer in this writ petition is for quashing order dated 30.11.2015 (Annexure P-4) and revisional notice dated 24.06.2015 (Annexure P-2) and to declare the explanation (i) to Section 2(1)(zg) of the Haryana VAT Act, 2003 (for brevity 'the Act') to be ultravires.

2. It was not disputed that the vires of the aforesaid Section has been upheld by this Court in ***CWP No. 5730 of 2014***, titled as “***CHD Developers Ltd., Karnal Vs. The State of Haryana and others***”, decided on ***22.04.2015***.

3. It was also not disputed that against the order dated 30.11.2015 (Annexure P-4) impugned herein, the petitioner has effective and efficacious alternative remedy of an appeal under the Statute. Accordingly, we refrain from entertaining the writ petition and dispose it of with the liberty to the petitioner to avail the statutory alternative remedy in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

May 16, 2016

J.Ram