

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Vat Appeal No.21 of 2016 (O&M)
Date of Decision: August 01, 2016

M/s Lord Krishna Enterprises

...Appellant

Versus

The State of Punjab

...Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Mr.Avneesh Jhingan, Advocate
for the appellant.

RAJESH BINDAL, J.

The present appeal has been filed raising the following substantial questions of law, arising out of the order dated 10.9.2015 passed by the Punjab Value Added Tax Tribunal in Appeal No.135 of 2012 :-

“(i) Whether in the facts and circumstances of the case, the order of the Tribunal Annexure A-5 is sustainable in law?

(ii) Whether in the facts and circumstances of the case, the Tribunal was right in law to dismiss the appeal relying upon decision of the High Court when the matter is pending before the Supreme Court?

(iii) Whether in the facts and circumstances of the case, the order passed by the Excise and Taxation Commissioner is sustainable in law in spite of the same being against the law

laid down by Punjab and Haryana High Court?”

Learned counsel for the appellant submitted that in view of the Division Bench judgment of this Court in **Amrit Banaspati Company Limited vs. State of Punjab and others, (2015) 52 PHT 46 (P&H)**, nothing survives in the present appeal. Even the Tribunal while deciding the appeal placed reliance on the aforesaid judgment.

For the reasons stated in Amrit Banaspati's case (*supra*), no substantial question of law arises in the present appeal.

Dismissed.

(RAJESH BINDAL)
JUDGE

August 01, 2016

gian

(HARINDER SINGH SIDHU)
JUDGE

Whether speaking/reasoned : Yes/ No

Whether reportable : Yes/ No