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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Vat Appeal No.50 of 2016 (O&M)
Date of Decision: October 04, 2016

M/S REMAX (INDIA)

... Appellant

Versus

THE STATE OF PUNJAB

…Respondent

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

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 26.02.2016 passed by the Punjab Value Added Tax Tribunal in Appeal No.430 of 2013:-

> "(i) Whether in the facts and circumstances of the case, the order of the Tribunal Annexure A-3 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 amendment of Section 29 made on 15.11.2013 can be applied to order of assessment already passed?"

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

(DARSHAN SINGH)
JUDGE

October 04, 2016
rajneesh

Whether speaking/reasoned : Yes/ No

Whether reportable : Yes/ No