

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

**VATAP No. 59 of 2015
Decided on : 03.02.2016**

M/s K.S. Plastic

... Appellant

Versus

State of Haryana and others

... Respondents

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

PRESENT: Mr. Ravindra Jain, Advocate
for the Appellant.

AJAY KUMAR MITTAL, J. (Oral)

In this appeal filed under Section 36(1) of the Haryana Value Added Tax (Amendment) Act, 2011 (in short 'the Act'), amended vide notification No. Leg.22/2011, dated 29.02.2011, against the order of the Joint Excise & Taxation Commissioner (Appeals) (in short 'JETC(A)')-respondent No.2, dated 11.09.2013 (Annexure A-2), which was communicated to the appellant on 14.10.2015, has been assailed by urging that certain substantial questions of law arise for consideration therefrom.

2. It was not disputed by the learned counsel for the appellant that the order of JETC(A) is appealable before the Haryana VAT Tribunal. Accordingly, a prayer was made that he may be allowed to withdraw the present appeal with liberty to the appellant to avail the alternative remedy of appeal.

3. Dismissed as withdrawn. It shall, however, be open to the appellant to take recourse to the remedies as may be available to it, in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

February 03, 2016

J.Ram