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

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**Civil Writ Petition No.11887 of 2016
Date of Decision: October 10, 2017**

M/s Akash Infrastructure

...Petitioner

versus

State of Punjab and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Mansur Ali, Advocate and
Mr. H.S. Deol, Advocate for the petitioner.

Ms. Rameeza Hakeem, Addl. A.G., Punjab.

AJAY KUMAR MITTAL, J. (Oral)

The challenge in this petition filed under Articles 226/227 of the Constitution of India is to the order dated 28.02.2016 (Annexure P-7) and notifications dated 31.03.2016 and 02.04.2016 (Annexure P-8)(colly.), being contrary to the provisions of the Mines and Minerals (Development and Regulation) Act, 1957 and the Punjab Minor Mineral Rules, 2013.

2. Learned Additional Advocate General, Punjab states that by enactment of the Goods and Services Tax Act, 2017, (for

short, 'the GST') which came into force w.e.f. 01.07.2017, the Punjab Value Added Tax Act, 2005 stands repealed. It was also stated that in view of the GST Act, the order dated 28.02.2016 (Annexure P-7) as well as notifications dated 31.03.2016 and 02.04.2016 (Annexure P-8) (colly.), which are impugned herein, have become inoperative.

3. Learned counsel for the petitioner does not dispute the submissions made by learned State counsel.

4. In view of the above, learned counsel for the parties are agreed that the present writ petition has been rendered infructuous and may be disposed of as such.

5. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

October 10, 2017
sonia gugnani

(AMIT RAWAL)
JUDGE

Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No