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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-15632-2015 (O&M)
DATE OF DECISION:03.04.2017

JAI VARDHMAN FOODS … Petitioner

Versus

STATE OF PUNJAB AND ORS. ... Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: Mr. Aman Bansal, Advocate
for the petitioner.

Ms. Radhika Suri, Additional Advocate General, Punjab and
Mr. Sunil Kumar Vashishst, Assistant Advocate General, Punjab.

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S.J. VAZIFDAR, C.J. (ORAL)

The petitioner has challenged the constitutional vires of Section 6 (7) of the Punjab Value Added Tax Act, 2005 (for short 'the Act').

2. The petitioner in any event claims to be entitled to an exemption from payment of any tax under the Act. For the previous year, the petitioner has already been granted exemption to the extent of 4% and tax has been levied only at 1%. The petitioner is always at liberty to challenge the order insofar as they have been denied exemption from tax to the extent of 1%. Further, the petitioner's application for exemption for the next year is pending with the Authority. In the event of the petitioner's application being decided against the petitioner, the petitioner is always at liberty to challenge such a decision as well.

3. In the circumstances, it would not be appropriate to consider a challenge to the constitutional validity of Section 6(7) of the Act, at this stage.

In the event of the petitioner being aggrieved by the refusal to grant exemption/full exemption, the petitioner can always challenge the decision and at the same time, if they so desire to challenge the constitutional validity as well. At this stage, it is not necessary to consider the question of constitutional validity.

4. The writ petition is accordingly disposed of.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)
JUDGE

03.04.2017
SwarnjitS

Whether speaking/reasoned Yes /No
Whether reportable Yes /No