

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

**CWP No.15407 of 2017
Date of decision:17.07.2017**

Thought Works Technologies (India) Pvt. Ltd. ... Petitioner

Vs.

The State of Haryana and others ... Respondents

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

Present:- Mr.Ashok K. Bhardwaj, Advocate and
Mr. Manish Kumar Hirani, Advocate
for the petitioner.

AJAY KUMAR MITTAL J.

Challenge in the present writ petition filed under Article 226/227 of the Constitution of India is to the assessment order dated 31.03.2016 (Annexure P-1) passed under the Central Sales Tax Act, 1956 for the assessment year 2012-13.

2. It was not disputed that the said assessment order was challenged before the Joint Excise and Taxation Commissioner (Appeals), Faridabad, who vide order dated 12.05.2017 (Annexure P-6) dismissed the appeal on the ground that the petitioner herein has failed to furnish the security. The petitioner has remedy of appeal before the appropriate authority against the aforesaid order.

3. In such a situation as factual matrix is involved in the matter, we refrain ourselves to entertain the present petition and relegate the petitioner to avail the alternative remedy available to it, in accordance with law.

4. Dismissed.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

July 17, 2017
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Whether Speaking/Reasoned	Yes/No
Whether Reportable	Yes/No