

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

**CWP No. 15950 of 2017
Decided on : 24.07.2017**

Volvo Auto India Private Limited

... Petitioner

Versus

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. (Oral)

The prayer made in this writ petition filed under Articles 226/227 of the Constitution of India, *inter alia*, for quashing of the appellate order for the year 2013-14, dated 06.07.2016 (Annexure P-1) (received on 17.03.2017), passed by respondent No.2, declining to apply the flat rate of tax on used cars sold by the petitioner, as prescribed under Schedule-G of the Haryana Value Added Tax Act, 2003 and upholding the Assessment Order dated 12.08.2015, passed by respondent No.3.

2. It was not disputed that against the order (Annexure P-1) passed by respondent No.2 an appeal is maintainable before the Haryana Value Added Tax Tribunal.

3. In such a situation and keeping in view the above and as factual matrix is also involved, we refrain ourselves from entertaining the petition and relegate the petitioner to avail the aforesaid alternative remedy, in accordance with law.

4. Dismissed.

**(AJAY KUMAR MITTAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

July 24, 2017

J.Ram

Whether speaking/reasoned:

Yes/No

Whether Reportable:

Yes/No