

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH
CWP-20722 of 2016
DATE OF DECISION:30.01.2017**

SHINE OIL TRADERS ... Petitioner
V/S
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. Mukul Goyal, Advocate
for the petitioner.

Mr. Jagmohan Bansal, Additional Advocate General, Punjab.

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

Learned counsel appearing on behalf of the petitioner seeks leave to withdraw this petition with liberty to adopt the alternative remedy to file an appeal under the Punjab VAT Act.

The petition is allowed to be withdrawn with liberty as aforesaid.

It is made clear that the respondents are, subject to any orders, interim or final that may be passed by the appellate authority or by any other Court or Tribunal at liberty to take such further action as they desire for the purpose of recovering the penalty. The respondents shall be entitled to encash the security provided by the petitioner pursuant to the order dated 07.10.2016 forthwith.

A copy of this order be furnished to learned counsel for the parties under signatures of the Bench Secretary.

**(S.J. VAZIFDAR)
CHIEF JUSTICE**

**(ANUPINDER SINGH GREWAL)
JUDGE**

30.01.2017
SwarnjitS