

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

116

**Civil Writ Petition No.25864 of 2017
Date of decision: November 13, 2017**

National Sales Corporation

....Petitioner

versus

State of Punjab and others

....Respondents

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

Present: Mr. C.M. Munjal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

1. The challenge in this petition filed under Articles 226/227 of the Constitution of India, is to the notices dated 25.10.2017 and 27.10.2017 (**Annexures P-3 and P-4**) respectively passed by respondents No.4 and 3 separately for the same assessment year 2010-11 issued under Section 29(2) of the Value Added Tax Act, 2005 and also under the Central Sales Tax Act, 1956 calling the petitioner for the assessment of the same return by two separate authorities for which the assessment has already been finalized on 09.04.2012.

2. Learned counsel for the petitioner states that the primary challenge is to the impugned notices (**Annexures P-3 and P-4**) issued by respondents No.4 and 3 respectively for framing the assessment, which according to him, are without jurisdiction. He prayed that since

the petitioner has not filed any written reply to the same, he may be allowed to withdraw the present writ petition with liberty to the petitioner to approach the concerned authority in accordance with law.

3. Dismissed as withdrawn.

4. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

November 13, 2017
sonia gugnani

(AMIT RAWAL)
JUDGE

Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No