

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

**CWP-5704-2017 (O&M)**

**DATE OF DECISION: 22.05.2017**

M/S L.M.N. ENTERPRISES

... Petitioner(s)

Vs.

THE STATE OF HARYANA AND ORS.

... Respondent(s)

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

**Present:** Mr. Rajiv Agnihotri, Advocate  
for the petitioner(s).

Mrs. Mamta Singla Talwar, Deputy Advocate General, Haryana.

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

This petition is similar to CWP Nos.987 and 989 of 2017 which we disposed of by a separate order and judgment passed today except that in this case the Tribunal has not even heard the appeal relating to the taxability.

2. Thus, this petition is disposed of by relegating the petitioner to the alternative remedy of filing an appeal before the Tribunal. However, in the event of the Tribunal not entertaining the appeal for any reason whatsoever, including on the ground of limitation, this writ petition itself shall stand revived without further orders of the Court. This is to ensure that petitioner is not left without any remedy and is not put through the difficulty of filing a separate writ petition.

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

**(ANUPINDER SINGH GREWAL)  
JUDGE**

**22.05.2017**

*SwarnjitS*

Whether speaking/reasoned  
Whether reportable

Yes /No  
Yes /No