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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-8813-2017
Date of decision : 24.10.2017

M/s Deepak Iron Store

... Petitioner(s)

Versus

State of Punjab and another

... Respondent(s)

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

Present: Mr. J.S. Bedi, Advocate
for the petitioner.

Mr. Jaswinder Singh, Sr. DAG, Punjab.

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AJAY KUMAR MITTAL, J. (ORAL)

The challenge in the present writ petition filed under Articles 226/227 of the Constitution of India is for quashing the order dated 18.11.2016 (Annexure P-2) passed by the Excise & Taxation Officer-cum-Designated Officer, Moga for the assessment year 2009-10.

2. It was not disputed that the aforesaid order is an appealable order under the Punjab Value Added Tax Act, 2005.

3. After hearing the learned counsel for the parties, we find that certain disputed questions of fact are involved in the present writ petition, which could more appropriately be raised before the Appellate Authority, who will, on the basis of the material produced before him, record the findings.

4. Accordingly, a prayer was made by the learned counsel for the

petitioner that he may be allowed to withdraw the present writ petition with liberty to avail an alternative remedy of appeal. However, it was prayed that since the limitation for filing the appeal has expired as the petitioner was before this Court, therefore, some time may be awarded to the petitioner to file an appeal.

4. Learned counsel for the respondent(s)-State does not raise any objection.

5. Accordingly, while dismissing the petition as withdrawn, we grant the liberty to the petitioner to challenge the assessment order dated 18.11.2016 (Annexure P-2) by filing the appeal within a period of three weeks from today. The Appellate Authority shall proceed to decide the appeal in accordance with law and shall not dismiss the same on the ground of limitation.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

24.10.2017
Yogesh Sharma

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**