

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

**(105)**

**CWP-942-2017**

**Decided on: February 09, 2017.**

**M/s Jai Mata Foods Ltd.**

**.... Petitioner**

**Versus**

**Market Committee Sangrur and others**

**..... Respondents**

**CORAM: HON'BLE MR. JUSTICE M.M.S. BEDI**

Present: Mr. Aman Bansal, Advocate, for the petitioner.

**M.M.S. BEDI, J (ORAL)**

The petitioner is aggrieved by the orders Annexure P-22 dated 20.08.2011, Annexures P-23 and P-24, both dated 15.09.2016 which has been passed by the Assessing Authority after the Appellate Authority had directed the Assessing Authority to review the assessment order after perusing the entire record.

Learned counsel for the petitioner has challenged the orders Annexures P-22, P-23 and P-24 on various legal and factual aspects.

It appears that an order passed by the Assessing Authority, is an appealable order.

Learned counsel for the petitioner submits that the dispute pertains to the assessment order of year 2011-12 as such the alternative remedy will not be an efficacious remedy.

This Court does not agree with the counsel for the petitioner as all the pleas raised in the present petition, can be raised before the Appellate Authority for consideration. The appeal is maintainable under Rule 31 (13) (1) of the Punjab Agricultural Produce Markets (General) Rules, 1962.

This petition is disposed of relegating the petitioner to the alternative remedy of filing the appeal under the above said Rules. In case, the requisite fee under Rule 31 (13) (2) has already been deposited while filing appeal earlier, the petitioner will not be required to re-deposit the amount of 25 % as per the said Rule, in case appeal is filed within a period of 15 days.

**(M.M.S. BEDI)**  
**JUDGE**

**February 09, 2017**

*harsha*

Whether speaking/reasoned:  
Whether reportable:

Yes/No  
Yes/No