

123

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

VATAP No.156 of 2017 (O&M)
Date of decision : 02.11.2017

M/s Khalsa Stone Crusher

... Appellant(s)

Versus

State of Punjab and others

... Respondent(s)

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

Present: Mr. Sukhdip Singh Brar, Advocate
for the appellant.

AJAY KUMAR MITTAL, J. (ORAL)

The appellant has approached this Court under Section 68 of the Punjab Value Added Tax Act, 2005 (in short 'the Act'), *inter alia*, against the order dated 11.08.2017 (Annexure A-3) in Appeal No.4 of 2017 passed by Value Added Tax Tribunal (in short 'the Tribunal') and order dated 06.10.2016 (Annexure A-2) passed by Deputy Excise and Taxation Commissioner (Appeals), Ropar Division, Ropar, whereby the Assessment Order dated 30.10.2012 (Annexure A-1) passed by Assistant Excise and Taxation Commissioner-cum-Senior Auditor, Ropar, pertaining to the assessment year 2009-10, has been affirmed.

2. Learned counsel for the appellant states that the appellant had raised certain pleas before the Tribunal, which have not been dealt with by it. Accordingly, a prayer was made that he may be allowed to withdraw the present appeal along with CM No.23406 of 2017 with liberty to the appellant

to approach the Tribunal by filing a review application or any other appropriate application in accordance with law.

3. Dismissed as withdrawn. However, it shall be open to the appellant to take recourse to the remedies as may be available to it, in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

02.11.2017
Yogesh Sharma

**(AMIT RAWAL)
JUDGE**

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**