IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CR No.90 of 2018
Date of decision: 20.03.2018

M/s Shivam Service Station ...... **Petitioner**

Versus

Assessing Authority ...... **Respondent**

CORAM: HON'BLE MR. JUSTICE ANIL KSHETARPAL

Present:- Mr. K.P.S. Virk, Advocate, for
Mr. K.S. Dhaliwal, Advocate
for the petitioner.

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<u>ANIL KSHETARPAL, J. (ORAL)</u>

Section 54 of the Haryana Value Added Tax Act, 2003 debars the jurisdiction of the Civil Court to grant any injunction in respect of any proceedings initiated by the Department. Both the Court after relying upon the aforesaid provision has refused to grant injunction.

It is not disputed that Ashok Kumar is a partner in the petitioner-firm and he had stood surety for another firm which has defaulted in the payment. Since the Government revenue is sought to be recovered, this Court does not find any good ground to interfere with the order passed by the Court.

Revision petition is dismissed.

(ANIL KSHETARPAL)
JUDGE

20.03.2018
Dinesh Bansal

Whether speaking/reasoned Yes / No

Whether Reportable Yes / No