

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

CWP No. 3424 of 1995 (O&M)

Date of decision : 24.8.2018

The Punjab Seeds, Pesticides &
Fertilizers Association (Regd.) and others

.. Petitioner

versus

The State of Punjab and others

.. Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Sudip Ahluwalia**

Present: None for the petitioners.

Ms. Anu Pal, Deputy Advocate General, Punjab.

Rajesh Bindal, J.

Present petition has been filed by the Punjab Seeds, Pesticides & Fertilizers Association (Regd.) and the second petitioner in the writ petition is the President of the Association. However, later on three writ petitioners were added in person in their individual capacity, though named as partners of the firms. Assessment orders are also under challenge in the present petition.

The claim made in the writ petition is that on the sale of insecticides, weedicides, fungicides, herbicides, etc. rate of tax should be charged @ 2% as is levied on pesticides and not @ 7%/8%, as is levied in the order of assessment passed.

At the time of admission of the writ petition, interim stay was refused. Meaning thereby the petitioners and other dealers, who were

carrying on business of the same commodities had been paying taxes as per the provisions of the Punjab General Sales Tax Act, 1948, as there is nothing on record to suggest that any appeal was filed by any of the members of the association raising the issue or disputing the liability to pay the tax at the higher rate.

During the pendency of the present writ petition, tax regime changed twice, firstly with the induction of Value Added Tax and secondly with introduction of Goods and Services Tax in July, 2017.

Keeping in view the aforesaid development during the pendency of the present petition, prima-facie, we do not find anything survives in the present writ petition, however, as none has appeared for the petitioners, the same is dismissed for non-prosecution.

(Rajesh Bindal)
Judge

24.8.2018
vs

(Sudip Ahluwalia)
Judge

Whether speaking/ reasoned	Yes/No
Whether Reportable	Yes/No