

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

CWP No.426 of 2017 (O&M)

Date of Decision: 22.05.2018

M/s KCC Buildcon Pvt. Ltd.

..... Petitioner

Versus

State of Haryana and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DEEPAK SIBAL**

Present: Mr. Malkiat Singh, Advocate
for the petitioner.

Mr. Samarth Sagar, Addl. A.G., Haryana.

RAJESH BINDAL J.

This order will dispose of two petitions bearing CWP Nos.426 and 805 of 2017.

The petitioner in the present petitions had approached this Court seeking a direction for refund of the amount in terms of the Assessment order passed by the Assessing Authority for the assessment years 2011-12 and 2012-13. Notice issued under Section 34 of the Haryana Value Added Tax Act, 2003 (for short 'the Act') for refund of the order of assessment was also under challenge. Proceedings before the Revisional Authority were not stayed wherein during the pendency of the petition, the Revisional Authority had passed the order under Section 34 of the Act, as a result of which the petitioner will not be entitled to refund.

Keeping in view the aforesaid development, learned counsel for the petitioner submitted that he may be permitted to withdraw the present petitions with liberty to impugn the order passed by the Revisional Authority by availing appropriate remedy. However, as the time to file appeal had expired, he prayed that may be given some time to avail of the remedy.

After hearing learned counsel for the petitioner, the present petitions are dismissed as withdrawn with liberty to the petitioner to avail of his remedy to file appeals against the orders passed by the revisional authority under Section 34 of the Act. As the writ petitions remained pending in this Court, it is directed that in case the appeals are filed by the petitioner within two weeks, the same shall not be dismissed only on the ground of delay.

(RAJESH BINDAL)
JUDGE

(DEEPAK SIBAL)
JUDGE

22.05.2018

rittu

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No