

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

VATAP No.88 of 2019

Date of Decision:-15.10.2019

M/s Radiant Wheels Pvt. Ltd.

.....Appellant.

Versus

Union Territory of Chandigarh & Ors.

.....Respondents.

2.

VATAP No.89 of 2019

M/s Radiant Wheels Pvt. Ltd.

.....Appellant.

Versus

Union Territory of Chandigarh & Ors.

.....Respondents.

AND

VATAP No.94 of 2019

M/s Radiant Wheels Pvt. Ltd.

.....Petitioners.

Versus

Union Territory of Chandigarh & Ors.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA**

Present: Mr. J.S. Bedi, Advocate for the Appellant
(in all the cases).

JASWANT SINGH, J.

This common order shall dispose of the aforesaid three appeals
filed by the appellant assailing the common order dated 14.08.2018 passed

by VAT Tribunal, U.T., Chandigarh whereby the three appeals bearing no.07, 08 & 09 of 2018 against a common order dated 07.05.2018 passed by the First Appellate Authority/DETC (Appeals), U.T., Chandigarh confirming the demand of penalty with interest for delayed payment of tax for the three quarterly periods for the assessment years 2011-12 were upheld.

The first Appellate Authority and the Tribunal have dismissed the appeals due to non deposit of the 25% of the demand raised for each period. Hence the present three appeals.

Learned Counsel for the appellant in view of the recent judgment of the Hon'ble Supreme Court in **M/s Tecnimont Pvt. Ltd. (Formerly known as Tecnimont ICB Pvt. Ltd.) vs. The State of Punjab and Others Civil Appeal No.7358 of 2019** arising out of **SLP (Civil)27072 of 2016** wherein it has been held that the Authorities have no power to waive of condition of predeposit for entertaining the appeal, prays for permission to withdraw the present set of appeals so as to enable his clients to seek remedy in accordance with law.

Dismissed as withdrawn.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

October 15, 2019
Vinay

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>