IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP-74-2019
Date of decision : 23.9.2019

M/s Indian Bullion Market Association .... Appellant (s)

Versus

State of Haryana and others .... Respondent (s)

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

Present:- Mr. J.S. Bedi, Advocate
for appellant.

Ms. Mamta Singla Talwar, DAG Haryana.

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JASWANT SINGH, J (ORAL)

Appellant-Private Limited Company, is engaged in the business of trading of food grains and sugar; and is a registered dealer under the Haryana Value Added Tax Act, 2003 (in short 'HVAT Act 2003') as well as Central Sales Tax Act, 1956 (in short 'CST Act'). The Assessing Authority for the year 2013-14 raised additional demand of Rs. 59,54,00,000/- on account of non furnishing of documents, namely, trading accounts, balance sheet and declaration of 'C' Forms. The ex parte order dated 21.3.2017 (Annexure-A-1) passed by Assessing Authority, Karnal was challenged before the Ist Appellate Authority, which dismissed the appeal, vide order dated 9.3.2018 (Annexure-A-8) due to non fulfilling of statutory requirement under Section 33 (5) of HVAT Act 2003, pertaining to furnishing of security bond to the satisfaction of the Assessing Authority as a condition precedent for entertaining the appeal. The said order was further challenged before the Haryana Tax Tribunal, Chandigarh, which vide order dated 8.10.2018 (Annexure-A-10), has dismissed said appeal.

The present appeal has been filed under Section 36 of HVAT Act 2003, *inter alia*, challenging the vires of Section 33 of HVAT Act 2003.

At the time of arguments, realising that vires cannot be challenged in appeal, learned counsel for appellant prays for permission to withdraw present appeal to enable his client to file writ petition.

Dismissed as withdrawn with the aforesaid liberty.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

23.9.2019
sks

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No