

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

**Date of Decision :19.03.2019
CWP No.2794 of 1994 (O&M)**

M/s Hari Darshan Singh and others **.....Petitioners**

Versus

The State of Punjab and others **..... Respondents**

CWP No.4406 of 1994 (O&M)

M/s Dharam Paul and Co. and others **.....Petitioners**

Versus

The State of Punjab and another **..... Respondents**

**CORAM: HON'BLE MR.JUSTICE KRISHNA MURARI, CHIEF JUSTICE
HON'BLE MR.JUSTICE ARUN PALLI, JUDGE**

Present : None for the petitioners.
 Mr. Avinit Avasthi, AAG, Punjab.

KRISHNA MURARI, CHIEF JUSTICE (Oral):

By means of this writ petition filed under Article 226 of the Constitution of India challenge has been made to constitutional validity of Section 5(4) of the Punjab General Sales Tax, 1948, and notification dated 30.06.1993. Vide order dated 18.04.1994, the matter was directed to be listed and heard along with Civil Writ Petition No.9790 of 1993. Vide order dated 24.02.1995, CWP No.9790 of 1993 has been dismissed as having rendered infructuous. We are also of the opinion that both these writ petitions are rendered infructuous due to efflux of time and accordingly stand dismissed.

**(KRISHNA MURARI)
CHIEF JUSTICE**

**(ARUN PALLI)
JUDGE**

19.03.2019

Manoj Bhutani

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No