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

**CWP No. 5196 of 2019
Decided on : 27.02.2019**

M/s Shri Balaji Bhatta Co.

. . . Petitioner(s)

Versus

State of Haryana and others

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

PRESENT: Mr. Rajiv Agnihotri, Advocate
for the petitioner(s).

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<u>AJAY KUMAR MITTAL, J. (Oral)</u>

This order shall dispose of CWP Nos. 5196, 5216 & 5220 of 2019, as according to learned counsel for the petitioner(s), the issue involved therein is identical. However, the facts are being extracted from CWP No. 5196 of 2019.

2. The challenge in this writ petition filed under Articles 226/227 of the Constitution of India, is to the recovery notice dated 08.02.2018 (Annexure P-4) and notice dated 11.06.2018 (Annexure P-6) along with Assessment Order dated 31.03.2016 for the Assessment Year 2012-13 (Annexure P-9).

3. It was not disputed by the learned counsel for the petitioner(s) that the Assessment Order, which has been assailed in the present writ petition, is an appealable order under the provisions of the Haryana Value Added Tax Act, 2003 (in short 'the Act'). Accordingly, it was submitted by the learned counsel for the petitioner(s) that he may be allowed to withdraw the present writ petition with liberty to the petitioner(s) to approach the Appellate Authority, in accordance with law.

4. Dismissed as withdrawn. It shall, however, be open to the petitioner(s) to take recourse to the remedies as may be available to it, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

February 27, 2019
J.Ram

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