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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

SANJIV KUMAR SHARMA
2019.08.30 14:53
I attest to the accuracy and
authenticity of this document

CM-2470-2019 in/and
CWP-10354-2018
Date of decision : 28.8.2019

M/s DSM Sinochem Pharmaceuticals India Pvt. Ltd. Petitioner (s)

Versus

State of Punjab and others Respondent (s)

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

Present:- Mr. Alok Mittal, Advocate
for applicant-petitioner.

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JASWANT SINGH, J (ORAL)

The petitioner, a Private Limited Company, is engaged in manufacture of drugs and medicines. The Excise and Taxation Office-cum-Designated Officer, Roopnagar, vide Assessment Order dated 20.11.2017 (Annexure-P-7), passed the assessment order under Section 29 (2) of Punjab Value Added Tax Act, 2005/Central Sales Tax Act, 1956, for Assessment Year 2010-11, thereby raising Tax Demand Notice dated 20.11.2017 (Annexure-P-8) to the tune of Rs. 14,18,37,295/- only by holding the branch transfers as Inter State Sale.

Concededly, against said orders dated 20.11.2017 (Annexure-P-7 and Annexure-P-8), appeal under Section 18A of the Central Sales Tax Act, 1956 was maintainable before the Punjab Value Added Tax Tribunal (for short the 'Tribunal').

Admittedly, the appeal stood filed before the Tribunal. However, the petitioner-Company was constrained to file present writ petition as Tribunal was not functioning at the relevant time due to absence of the Chairperson.

After notice, reply stands filed by State of Punjab.

At the time of hearing, the learned counsel for parties agreed that the Chairperson of Tribunal stands appointed and the learned Tribunal is fully functional.

Accordingly, the petitioner Company would be free to pursue its appeal already filed before Tribunal and parallel proceedings by way of present writ petition would thus not be maintainable.

In view of the above, present writ petition is disposed of as infructuous.

Applications, if any pending, also stand disposed of as infructuous.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

28.8.2019
sks