IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

VATAP 03/2018
Date of decision:17.12.2019

M/s Rampa Autos Ltd.
.............Petitioner

v.

State of Punjab and another
.............Respondents

Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Sant Parkash

Present:- Mr.Sandeep Goyal,Advocate for the appellant.

Jaswant Singh,J(Oral).

The appellant-assessee, engaged in the business of trading of Automobiles is registered as a dealer under the Punjab VAT Act, 2005 as well as the Central Sales Tax Act, 1956. The Excise and Taxation Officer-cum-Designated Officer vide order dated 29.04.2016 (A-1) created an additional demand of Rs.15,22,81,981/- including penalty plus interest for the Assessment Year 2012-13 on the ground of short payment of tax. Aggrieved against the same, appellant filed an appeal before the First Appellate Authority with the request to waive off the condition of pre-deposit of 25% of the additional demand as prescribed under Section 62(5) of the Act. First Appellate Authority did not waive off the condition of pre-deposit of 25% of the additional demand and dismissed the appeal vide order dated 22.8.2016 (A-2). Appellant further went in appeal before Punjab VAT Tribunal, challenging the order A-2. However, the

Tribunal vide order dated 22.5.2017 (A-8) dismissed the appeal while upholding the order A-2 passed by the First Appellate Authority. Hence the present appeal has been preferred.

At the time of hearing, in view of the judgment of the Hon'ble Supreme Court in **M/s Tecnimont Pvt.Ltd. (Formerly known as Tecnimont ICB Pvt.Ltd.) vs. State of Punjab, 2019 VIL 31 SC,** counsel prays for permission to withdraw the present appeal to enable the appellant to avail its remedies in accordance with law.

The appeal is accordingly dismissed as withdrawn with liberty aforementioned.

(Jaswant Singh)
Judge

17.12.2019. **(Sant Parkash)**
joshi **Judge**

Whether Speaking/reasoned	**Yes/No**
Whether Reportable	**Yes/No**