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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

[1] **VAT Appeal No. 3351 of 2018 (O&M)**
Date of Decision: 05.12.2019

M/s. Anand Industries, Focal Point, Khanna
District Ludhiana through its Proprietor Balram Kumar

.... Appellant

Versus

The State of Punjab and others

.... Respondents

AND

[2] **VAT Appeal No. 3352 of 2018 (O&M)**

M/s. Anand Industries, Focal Point, Khanna
District Ludhiana through its Proprietor Balram Kumar

.... Appellant

Versus

The State of Punjab and others

.... Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH

Present: Mr. Sukhdip Singh Brar, Advocate
for the appellant(s) (in both cases)

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JASWANT SINGH, J. (ORAL)

CM No. 27987-CII of 2018 in VATAP No. 3351 of 2018

Present application under Section 151 CPC moved by the applicant-appellant is for condonation of delay of **42 days** in re-filing the appeal.

For the reasons stated in the application, the same is **allowed**. The delay of **42** days in re-filing the appeal is condoned.

CM No. 27999-CII of 2018 in VATAP No. 3352 of 2018

Present application under Section 151 CPC moved by the applicant-appellant is for condonation of delay of **22 days** in re-filing the appeal.

For the reasons stated in the application, the same is **allowed**. The delay of **22 days** in re-filing the appeal is condoned.

MAIN APPEALS

[1] This common order shall dispose of the above-mentioned two VAT Appeals bearing *VATAP Nos. 3351 & 3352 of 2018*, filed by the appellant(s), as both are relate to the same Assessment Year i.e. 2010-11.

[2] The appellant(s), a Proprietorship Concern, engaged in sale and purchase of rice, husk and broken pieces of rice in its Rice Mill, situated in Khanna, District Ludhiana (Punjab). The Assessing Authority vide order dated 03.03.2015 **(Annexure A-1)** raised a demand for a sum of ₹ 37,64,526/- (Thirty-Seven Lacs Sixty-Four Thousand Five Hundred Twenty-Six only), under the Punjab Value Added Tax (PVAT) Act, 2005, including interest and penalty, **as also** the demand of ₹ 4,92,397/- (Four Lacs Ninety-Two Thousand Three Hundred Ninety-Seven only) under the Central Sales Tax (CST) Act, 1956.

[3] The appellant(s)-Assessee(s) filed two appeals and the First Appellate Authority / Deputy Excise & Taxation Commissioner, Ludhiana, vide two separate orders dated 28.02.2017 **(Annexure A-2)**, dismissed both the appeals due to non-deposit of even the reduced amount towards conditon of pre-deposit of the demand for ₹ 5,00,000/- (Five Lacs only) and ₹ 50,000/- (Fifty thousand only), respectively.

[4] The appellant(s)-Assessee(s), thereafter, filed two appeals before the VAT Tribunal, Punjab, which vide order dated 04.09.2017 **(Annexure A-3)** dismissed both the appeals, hence, the present two appeals.

[5] At the time of hearing, counsel for the appellant(s), in view of the law laid down in ***Civil Appeal No. 7358 of 2019 (Arising out of Special Leave Petition (Civil) No. 27072 of 2016)***, titled ***"M/s Tecnimont Pvt. Ltd. <u>Versus</u> The State of Punjab and others"***, decided on **18.09.2019** by Hon'ble the Supreme Court, **prays** for permission to **withdraw the present appeals** to enable his client to seek remedy in accordance with law.

[6] Both the appeals are ***"Dismissed as withdrawn"*** with the liberty, as prayed for.

[7] Since the main appeals are dismissed as withdrawn, no orders are required to be passed in the pending miscellaneous application(s), the same stand(s) disposed of.

(JASWANT SINGH)
JUDGE

December 05, 2019 **(SANT PARKASH)**
'dk kamra' **JUDGE**

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