

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

Sr. No.216

**CWP No.2529 of 2020 (O&M)
Date of Decision : 17.02.2020**

M/s Dalson Motors

..... Petitioner

Versus

State of Haryana and others

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

Present : Mr. Rajiv Agnihotri, Advocate
for the petitioner.

Ms. Tanisha Peshawaria, D.A.G., Haryana.

AJAY TEWARI, J. (ORAL)

1. This petition has been filed for quashing of order dated 08.04.2019 (Annexure P-3) whereby the appeal filed by the petitioner was dismissed in default.

2. A perusal of the impugned order reveals that the appeal has been dismissed on the ground that the surety bond was not furnished.

3. The further contention of the counsel for the petitioner is that the petitioner has filed an appeal against the assessment order but due to the fact that the Tribunal under The Haryana Value Added Tax Act, 2003 has not yet been constituted, the petitioner is being severely prejudiced. He further states that the petitioner has also filed the surety bond (Annexure P-6).

4. Learned Deputy Advocate General has accepted these factual assertions.

5. In the circumstances, we deem it appropriate to set aside the impugned order dated 08.04.2019. Ordered accordingly. The respondent No.3 is directed to decide the appeal filed by the petitioner on merits.
6. Petition stands allowed.
7. Since the main case has been allowed, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

February 17, 2020
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Whether speaking/reasoned	Yes/No
Whether Reportable :	Yes/No