

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

**CWP No.18935 of 2001
Date of Decision: 05.02.2020**

The Gurdaspur Co-operative Sugar Mills Ltd., Gurdaspur

Petitioner

Versus

State of Punjab and others

Respondents

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

Present: Mr. M.J.S. Bedi, Advocate for
Mr. Rahul Sharma, Advocate
for the petitioner.

Mr. Sandeep Vermani, Addl. A.G., Punjab.

AJAY TEWARI, J. (Oral)

[1] This writ petition has been filed for quashing order [Annexure P-7] by which the appeal of the petitioner was dismissed being premature.

[2] The brief facts are that vide document [Annexure P-4], notice was issued to the petitioner to deposit special road tax against which the petitioner filed an appeal which, mentioned above, was dismissed being premature.

[3] The contention of learned counsel for the petitioner is that even though Annexure P-4 appears to be a notice, yet it is a final order.

[4] We find that this argument cannot be accepted as the

preliminary objection No.2 which was taken by the respondents to the appeal filed by the petitioner clearly states that appeal is liable to be dismissed because no order has been passed and that is what has been specifically held by the appellate authority.

[5] In the circumstances, the petition is dismissed.

[6] Since the petition is dismissed, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 05, 2020

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| 1. Whether speaking/ reasoned | : | Yes / No |
| 2. Whether reportable | : | Yes / No |