IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-10739-2020 (O&M)
Date of decision:18.08.2020

HCL Infosystems Limited …Petitioner

Versus

State of Punjab and others …Respondents

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CORAM: HON'BLE MR. JUSTICE RAKESH KUMAR JAIN
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA

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Present: Mr. Nikhil Gupta, Advocate, for the petitioner.

Mr.Pankaj Gupta, Addl. A.G. Punjab.

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<u>RAKESH KUMAR JAIN, J. (ORAL)</u>

Case taken up through Video Conferencing.

This petition is directed against the order dated 20.11.2019 passed by the Excise and Taxation Officer-cum-Designated Office, SAS Nagar, Mohali under the provision of the Punjab Value Added Tax Act, 2005 [for short 'the Act'].

At the outset, counsel for the State has submitted that the impugned order is amenable to appeal in terms of Section 62(1) of the Act. The petitioner has further a remedy of appeal before the VAT Tribunal under Section 62(3) of the Act and before this Court under Section 68 of the Act. It is submitted that since the petitioner has the statutory remedy of appeal etc., the extraordinary remedy invoked by it under Article 226 of the Constitution of India is not permissible.

Faced with this argument, learned counsel for the petitioner prays for withdrawal of this petition with liberty to challenge the impugned order dated 20.11.2019 by way of an appeal. It is also submitted by him that since limitation period has expired, therefore, 15 days time may be granted for filing the appeal.

Learned counsel for the State has submitted that in case the petitioner challenges the order dated 20.11.2019 (Annexure P-1) within a period of 15 days from the date of receipt of certified copy of this order, the question of limitation shall not be raised by them.

In view of the aforesaid facts and circumstances, the present petition is hereby dismissed as withdrawn with liberty to the petitioner to challenge the order dated 20.11.2019 (Annexure P-1). In case, the impugned order is challenged by the petitioner within a period of 15 days from the date of receipt of certified copy of this order, the State/respondents as well as the Appellate Authority shall not raise the issue of limitation and shall decide the appeal, if any, filed before it, in accordance with law, on merits.

(RAKESH KUMAR JAIN)
JUDGE

(ASHOK KUMAR VERMA)
JUDGE

18.08.2020
Vivek

Whether speaking / reasoned : Yes / No
Whether Reportable : Yes/ No