

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

206

VATAP-87-2020 (O&M)

Date of decision: 27.11.2020

State of Punjab

..... Appellant

Versus

M/s Guru Nanak Tiles Industries

..... Respondent

**CORAM: HON'BLE MR. JUSTICE S.N. SATYANARAYANA  
HON'BLE MRS. JUSTICE ARCHANA PURI**

**PRESENT:** Mr. Pankaj Gupta, Addl. A.G., Punjab for the appellant.

Mr. Navdeep Monga, Advocate for the respondent.

**S.N. SATYANARAYANA, J. (ORAL)**

The matter has been taken up through video conferencing in the light of COVID-19 pandemic.

Learned counsel Mr. Pankaj Gupta, Addl. A.G., Punjab appearing for the appellant-State would submit that as rightly objected by learned counsel for the respondent, the appeal is not filed by the competent person and on the contrary, it is filed by the State through the Assistant Excise and Taxation Commissioner, instead of the Commissioner or any other person to whom power is delegated to file the appeal. In this regard, learned counsel for the appellant-State seeks permission to withdraw this appeal and file fresh appeal.

The submission of learned counsel Mr. Pankaj Gupta, Addl. A.G., Punjab, is accepted and this VATAP-87-2020, is dismissed as withdrawn, with liberty to file fresh appeal by the person having competence

to file the appeal or to file it through a person to whom the power to file appeal is properly delegated by such person.

With such observations, this appeal is dismissed as withdrawn.

**(S.N. SATYANARAYANA)**  
**JUDGE**

**(ARCHANA PURI)**  
**JUDGE**

**November 27, 2020**  
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**Whether speaking/reasoned** **Yes/No**

**Whether Reportable** **Yes/No**