

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

**Civil Writ Petition No. 19506 of 2020 (O&M)
Date of Decision: 17.11.2020**

M/s. Mittal Feed Industries, Channwala Road,
Baghapurana, District Moga (Punjab)

..... Petitioner

Versus

State of Punjab and others

..... Respondents

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

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

JASWANT SINGH, J. (ORAL)

The petitioner-Assessee has approached this Court assailing the Assessment Orders for the years 2011-12 & 2012-13 passed by the Assessing Authority, raising an additional demand by disallowing the tax free sales of cattle feed by assuming that under the garb of sale of cattle feed, actually rice was sold, while allowing deduction only to the extent of fifteen *per cent* (15%) of rice purchased being the acceptable component of the cattle feed. Due to non-deposit of the statutory amount under Section 62 (5) of the PVAT Act, 2005. the First Appellate Authority, as also the VAT Tribunal, Punjab, have dismissed the appeals. Hence, the challenge is to the orders passed by the Assessing Authority, as also by the Tribunal.

At the time of hearing, in view of the absence of a special prayer for making out a case of waiver or partial waiver of the condition of pre-deposit for entertaining the appeals, counsel for the

petitioner prays for withdrawal of the present writ to enable his client to file a fresh one with better particulars.

Dismissed as withdrawn with the liberty, as prayed for.

(JASWANT SINGH)
JUDGE

November 17, 2020
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(SANT PARKASH)
JUDGE

<i>Whether Speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>