

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

**CWP-19796-2019 (O & M)
Date of decision: 14.01.2020**

Balwinder Singh Shinda

.... Petitioner(s)

V/s

State of Punjab and ors.

...Respondent(s)

**CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA
HON'BLE MR. JUSTICE KARAMJIT SINGH**

Present: Mr. Jaspreet Singh Brar, Advocate, for the petitioner(s).

Mr. Sahil Sharma, DAG, Punjab.

RAJAN GUPTA , J. (Oral)

Petitioner has sought quashing of assessment order dated 30.05.2019, Annexure P-8 and demand notice dated 30.05.2019, Annexure P-9 being illegal and arbitrary.

At the outset, learned State counsel has submitted that the petitioner has not exhausted the alternative remedy of statutory appeal before the appellate authority.

Faced with this situation, learned counsel for the petitioner submits that he may be allowed to withdraw the present petition with liberty to file appeal alongwith application for condonation of delay.

In view of the above, present petition is hereby disposed of. In case, petitioner files an appeal alongwith application for condonation of delay before the appellant authority within three weeks from today, the

appellate authority shall consider the same and pass orders as per law at the earliest, in any case, not later than three months.

(RAJAN GUPTA)
JUDGE

(KARAMJIT SINGH)
JUDGE

January 14, 2020
sukhpreet

Whether speaking/reasoned	: Yes/No
Whether reportable	: Yes/No