

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

Date of Decision: 03.02.2020

1. CWP No.7055 of 2006 (O&M)

Tilda Riceland Pvt. Ltd., Gurgaon

Petitioner

Versus

Punjab State Agricultural Marketing Board, Chandigarh and others

Respondents

2. CWP No.7061 of 2006 (O&M)

Tilda Riceland Pvt. Ltd., Gurgaon

Petitioner

Versus

Punjab State Agricultural Marketing Board, Chandigarh and others

Respondents

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

Present: Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate
for the petitioner(s).

Mr. J.S. Ahluwalia, Advocate
for the respondents.

AJAY TEWARI, J (Oral):

[1] These two writ petitions have been filed against demand notice issued by the respondents on the primary ground that no assessment was made before issuance of the notice.

[2] During the pendency of the writ petitions, now assessment orders have been passed and consequently it is the case of the respondents that present writ petitions be dismissed since there is alternative remedy of appeal.

[3] Learned Senior Advocate appearing on behalf of the petitioner(s) has argued that he would have no objection to file an appeal but argument of learned counsel for the respondent has to be taken with a pinch of salt that if now the appeal is filed, the respondents are likely to dismiss it on the ground of limitation.

[4] Learned counsel for the respondents has very fairly stated that in case the petitioner(s) file the appeal (in both the petitions), within a period of one month from today, against assessment orders, the same would be decided on merits without going into the question of limitation.

[5] The writ petitions are disposed of in above terms. The interim order shall remain operative during this period of one month.

[6] Since the writ petitions are disposed of, the pending application(s) if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 03, 2020

pankaj baweja

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