

*(Through Video Conferencing)*CWP No.1735 of 2021
Date of Decision: 27.01.2021

Bharat Sanchar Nigam Limited and another

.....Petitioners

Versus

State of Punjab and others

.....Respondents

**CORAM: HON'BLE MS. JUSTICE NIRMALJIT KAUR
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**Present: Mr. Anil Rathee, Advocate,
for the petitioners.

Mr. Gaurav Garg Dhuriwala, Sr. Deputy A.G., Punjab.

NIRMALJIT KAUR, J. (ORAL)

The present writ petition is filed for setting aside the order dated 20.11.2019 passed by respondent No.4 and tax demand notice for Rs.2,91,34,640/- dated 20.11.2019 and order dated 26.11.2020 passed by respondent No.2, vide which, appeal filed under Section 62 (1) of the Punjab Value Added Tax Act, 2005 (for short, "the PVAT Act").

While praying for setting aside the said orders, learned counsel for the petitioner has relied on the judgment rendered by Division Bench of this Court in the case of *Bharat Sanchar Nigam Limited and another Vs. State of Punjab and others*, CWP No.24230 of 2014, decided on 24.02.2016, wherein, the matter was remanded back to decide it afresh in a case where the appeal had been dismissed for want of pre-deposit under

Section 62 (5) of the PVAT Act. However, this Court is bound by the judgment rendered by Hon'ble the Apex Court in the case of ***M/s Tecnimont Pvt. Ltd. Versus State of Punjab and others, Civil Appeal No.7358 of 2019 and other connected cases, decided on 18.09.2019.*** Para 17 of the said judgment reads as under:-

“17. In the light of these principles, the High Court rightly held Section 62(5) of the PVAT Act to be legal and valid and the condition of 25% of pre-deposit not to be onerous, harsh, unreasonable and violative of Article 14 of the Constitution of India. Now we turn to question (c) as framed by the High Court and consider whether the conclusions drawn by the High Court while answering said question were correct or not.”

The conditions of 25% of pre-deposit laid down under Section 62 (5) of the PVAT Act has been upheld.

Dismissed accordingly.

(NIRMALJIT KAUR)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

27.01.2021
sandeep

Whether Speaking/Reasoned : Yes/No
Whether Reportable : Yes/No