

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

226

**CWP-4904-2021(O&M)
Date of Decision : 24.3.2021**

M/s Samrat Plywood Limited through its director

..... Petitioner

Versus

Union Territory of Chandigarh and others

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE RAJESH BHARDWAJ**

Present : Mr. Naveen Bindal, Advocate
for the petitioner.

Mr. Ajay Jagga, APP, UT Chandigarh.

AJAY TEWARI, J. (Oral)

1. This petition has been filed under Articles 226 and 227 of the Constitution of India seeking writ of certiorari quashing order dated 14.8.2018 (Annexure P-3) and Provisional Assessment order dated 28.6.2017 (Annexure P-1) framed under Section 30 of Punjab VAT Act, 2005 (as extended to U.T.Chandigarh).

2. Reply dated 23.3.2021 has been filed on behalf of respondents, the same is taken on record.

3. On 2.3.2021 the following order was passed :-

“This writ petition has been filed against the order dated 14.08.2018 (Annexure P-3) dismissing the second appeal in view of the omission of the petitioner to deposit the mandatory 25% of the provisionally assessed amount.

We put it to the counsel for the petitioner as to why this Court should interfere after almost 2 ½ years.

Counsel for the petitioner seeks an adjournment.

Adjourned to 09.03.2021.”

4. Today, learned APP appearing on behalf of the respondents states that it may not be appropriate to restore an appeal which was dismissed 2 ½ years ago but if the petitioner deposits 50% of the claimed amount then the department will de-attach the CC Account and would also take up the matter for final assessment expeditiously and conclude the same within three months.

5. Counsel for the petitioner has agreed to the above-said proposal made the learned APP for the respondents.

6. In view of the agreement of both the learned counsel for the parties, the petition stands disposed of accordingly with above-mentioned directions.

7. Since the main case has been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(RAJESH BHARDWAJ)
JUDGE

24.3.2021
anuradha

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No