

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

**CWP-13624-2021 (O&M)
Decided on 27.07.2021**

Mago Construction Pvt. Ltd.

....Petitioner

VS

Union Territory Chandigarh and another

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE VIKAS BAHL**

Present: Mr. Chetan Jain, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. This writ petition has been filed for quashing original Assessment order dated 17.12.2020 (Annexure P-2) passed under Section 29 of erstwhile/repealed PVAT Act, 2005 as extended to U.T. Chandigarh.

2. Learned counsel for the petitioner has mainly challenged the action of the U.T. Tax Authority in passing an impugned order what is termed to be repealed on the ground that once the act was repealed the U.T. Act Authorities had no jurisdiction to enter into this issue. We put it to the learned counsel whether this point could not be raised in appeal. He has very fairly stated that this point can be taken up in appeal but since this is an issue where there is no initial inherent jurisdiction a writ petition cannot be ruled out.

3. Para 13 of the wit petition reads as follows :-

“That no alternative remedy if available to the petitioner by way of appeal, review or revision except by way of this civil writ petition under Article 226 of the Constitution of India.”

4.. There is no doubt that the mere existence of an alternate remedy is

not an absolute bar for filing a writ petition but where, as in the present case, a remedy of appeal is there and the relief sought for can be granted by that Appellate Authority, we see no reason to entertain the writ petition.

5. Consequently, the present petition is dismissed with liberty to the petitioner to file an appeal before the Appellate Authority, who shall decide any such appeal if filed, within a period of two months from the date of institution thereof.

6. We part this judgment with the expectation that kind of glib and misleading averments which have been reproduced above, would not be repeated before this Court.

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

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

27.7.2021
anuradha

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