

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

**CWP 14504/2020**

**Date of Decision: 19/01/2021**

M/s Izara Exports Pvt. Ltd.

..... Petitioner

**Versus**

State of Punjab and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH  
HON'BLE MR. JUSTICE GIRISH AGNIHOTRI**

Present: Mr. Sukhdip Singh Brar, Advocate for the Petitioner.

Ms. Lavanya Paul, Assistant Advocate General, Punjab.

**JASWANT SINGH, J.(ORAL)**

[The aforesaid presence is being recorded through video conferencing  
since the proceedings are being conducted in virtual court.]

Instant writ petition has been filed by petitioner - a private limited company engaged in the business of exporting cycle parts etc. praying for permitting the waiving off pre-deposit of 25% amount of the additional demand of Rs. 63,75,891/- created by the Assessing Officer for the assessment year 2016-17 vide ex-parte order dated 18.05.2018 (P-1).

At the time of hearing, learned Counsel for the petitioner prays for permission to withdraw the present writ petition to enable his client to file fresh one laying down the basis for seeking waiving off the condition of pre-deposit under Section 62(5) of The Punjab Value Added

Tax Act, 2005 read with Section 9 of The Central Sales Tax Act.

**Dismissed as withdrawn with aforesaid liberty.**

**( JASWANT SINGH )**  
**JUDGE**

**January 19, 2021**  
*Joshi/vs*

**( GIRISH AGNIHOTRI )**  
**JUDGE**

|                                  |               |
|----------------------------------|---------------|
| <i>Whether Speaking/reasoned</i> | <i>Yes/No</i> |
| <i>Whether Reportable</i>        | <i>Yes/No</i> |