

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

CWP-4441 of 2022 (O&M)

Date of Decision:08.03.2022

Satyam Caterers Pvt. Ltd.

.....Petitioner

Versus

State of Haryana and another

..... Respondents

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI

HON'BLE MR. JUSTICE PANKAJ JAIN

Present: Ms. Radhika Suri, Sr. Advocate with
Mr. M.S. Kanda, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. This petition has been filed praying for quashing of assessment orders passed under the Haryana Value Added Tax Act 2003 for AY 2015-16, 2016-17 & 2017-18 (Annexure P-1) to (Annexure P-3) and Consolidated order for AY 2015-16, 2016-17 & 2017-18 (Annexure P-4) passed by Joint Excise and Taxation Commissioner. Learned Senior counsel has fairly accepted that there is a remedy of an appeal and has infact filed an appeal before the Tribunal, but the Tribunal is not functional and consequently she is constrained to move this Court by way of writ petition.

2. Notice of motion.

3. Ms. Shruti Jain Goyal, DAG, Haryana appears and accepts notice on behalf of the respondents and has very fairly accepted that the Tribunal is yet not functional.

4. We are pained to point out that the issue regarding the functioning of the appellate Tribunal has been hanging fire for at least more than one year.

Many cases were adjourned from time to time because an assurance was

held out that the Tribunal is going to be made functional very early, but as mentioned above, even till date no progress has been made in that regard.

5. In the circumstances, we dispose of the present petition with a direction that till such time the application for stay is considered and decided by the Tribunal, no coercive action be taken against the petitioner.

6. Petition stands disposed of in above terms.

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

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

March 08, 2022

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Whether speaking/reasoned : *Yes/No.*

Whether reportable : *Yes/No.*