

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

**CWP-8220-2022 (O&M)
Date of decision: 22.04.2022**

M/s Jupiter Aqua Lines Pvt. Ltd.

... Petitioner

Vs.

State of Punjab & another

... Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE PANKAJ JAIN.**

Present: Mr. Sandeep Goyal, Advocate and
Mr. Navdeep Monga, Advocate for the petitioner.

....

TEJINDER SINGH DHINDA, J. (ORAL).

Instant writ petition is directed against the final audit report dated 09.03.2022 (Annexure P-10) issued by the 2nd respondent i.e. the Assistant Commissioner of State Tax, Mobile Wing Chandigarh (Audit), Punjab in Form ADT-02.

During the course of arguments today, Mr. Sandeep Goyal, learned counsel would candidly admit that the final audit report has not yet been acted upon and further proceedings have not culminated.

In view of the above, we are of the view that the challenge to the final audit report dated 09.03.2022 would not require any adjudication at this stage.

Writ petition is disposed of by treating the same as pre-mature.

Needless to observe that if in pursuance to the impugned final audit report dated 09.03.2022, further proceedings are initiated by the department, it would be open for the petitioner to file objections raising all grounds as may be available as per law including the objections raised in the

instant petition as regards the final audit report dated 09.03.2022 (Annexure P-10).

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

22.04.2022
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| (i) Whether speaking/reasoned? | Yes/No |
| (ii) Whether reportable? | Yes/No |