IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-13240-2022 (O&M)
Date of decision:19.07.2022

M/s Kissan Fats Ltd. ... Petitioner

versus

State of Punjab & others ... Respondents

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

Present: Mr. Aman Bansal, Advocate for the petitioner.

Ms. Sudeepti Sharma, Additional Advocate General, Punjab.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

CM-10208-CWP-2022:

Application is allowed as prayed for.

The exemption from filing certified copies of the accompanying notices is granted.

Application is disposed of.

CM-10210-CWP-2022:

Application is allowed as prayed for.

The accompanying documents at Annexures P-15 to P-16 are taken on record.

Application is disposed of.

Main case:

An advance copy of the writ petition already stood served upon the respondents.

Ms. Sudeepti Sharma, learned Additional Advocate General, Punjab has entered appearance.

Learned State counsel upon instructions from Sh. Hukam Chand Bansal, Excise and Taxation Officer, O/o Assistant Excise and Taxation Commissioner, Bathinda clarifies that the only order that as of date stands against the petitioner is dated 22.03.2019 (Annexure P-13) passed by the 4th respondent i.e. Assistant Excise and Taxation Commissioner-cum-Revisional Authority, Bathinda.

Counsel for the petitioner very fairly concedes that there is statutory remedy of revision under Section 65 of the Punjab Value Added Tax Act, 2005 and seeks withdrawal of the writ petition with liberty to avail of such remedy.

As per submission made by counsel, writ petition is disposed of as withdrawn.

It is observed that in case the petitioner files a revision under Section 65 of the Punjab Value Added Tax Act within a period of 30 days from today, the same would be adjudicated upon on merits and in accordance with law.

It is, however, clarified that this Court has not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

19.07.2022
harjeet

1. Whether speaking/reasoned? Yes/No
2. Whether Reportable? Yes/No