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

(203) **CWP-11493-1994**
Decided on : 14.11.2023

Gautham & Company, New Market, Yamunanagar
……Petitioner(s)

Versus

State of Haryana and others
……Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MRS.JUSTICE SUDEEPTI SHARMA**

Present: None for the petitioner (s).

Ms. Mamta Singla Talwar, DAG, Haryana.

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G.S. Sandhawalia, J. (Oral)

In the present petition filed under Article 226/227 of the Constitution of India the petitioner seeks quashing of the Haryana Tax on Luxuries Act, 1994 on various grounds including that it is ultra vires Section 15 of the Central Sales Tax Act, 1956.

2. Counsel for the State has placed on record the photocopy of the notification whereby the said statute has been repealed from 01.04.1995 by Haryana Tax on Luxuries (Repeal) Act, 1995.

3. In such circumstances, we are of the considered opinion that the present writ petition has been rendered infructuous and it is apparent that none is appearing on behalf of the petitioner on that account. Accordingly, the present writ petition is disposed of as having been rendered infructuous.

**(G.S. SANDHAWALIA)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

14.11.2023
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No