

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**VATAP-5-2023 (O&M)****Date of decision:20.02.2023****State of Punjab****....Appellant****V/s.****M/s. Nandi Oil and General Mills****....Respondent****CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA****Present: Ms. Anu Pal, Sr. DAG, Punjab.************Ritu Bahri, J. (Oral).****CM-2103-CII-2023**

For the reasons mentioned in the application, the same is allowed and the delay of 141 days in filing the appeal is condoned.

CM-2104-CII-2023

Allowed, as prayed for.

VATAP-5-2023 (O&M)

The State of Punjab has come up in appeal against the order dated 24.05.2022 (Annexure A-4) passed by the Ld. Chairman, Value Added Tax Appellate Tribunal dismissing the appeal in regard to recovery of tax but allowed the appeal on account of recovery of interest.

Learned counsel for the State has filed calculation of interest dated 17.02.2023 involved in the present case and has informed that the total recoverable amount is only Rs.1,66,463/- and as per Rule 6.9 of the Punjab Disputes Resolution and Litigation Policy, 2018, if the amount is less than Rs.2 lacs, the State should not file appeal.

In this appeal, since the amount is less than Rs. 2 lacs, learned counsel for the State seeks to withdraw this appeal.

Dismissed as withdrawn.

Pending application also stands dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

20.02.2023
Divyanshi

Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No