

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

207

CWP No.12788 of 2007
Date of decision: 31.08.2023

JANAK MACHINES LTD. Petitioner
Versus
STATE OF PUNJAB AND OTHERS Respondents

CORAM: HON’BLE MS. JUSTICE RITU BAHRI
HON’BLE MRS. JUSTICE MANISHA BATRA

Present : Mr. Viren Sibbal, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

RITU BAHRI, J. (oral)

This writ petition has been filed seeking quashing of notification dated 28.07.2006 (Annexure P-2), on the ground that it is ultra vires as it amounts to double taxation.

As on today, GST Act came into force from 01.07.2017 and this notification dated 28.07.2006 (Annexure P-2) has been issued under the Punjab Value Added Tax Rules 2005 (for short-the Act).

Since the refund already granted to the petitioner cannot be recovered now and the Act is no longer prevailing, therefore, no case is made out to examine this notification at this stage.

Accordingly, the writ petition is dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

31.08.2023
Jyoti-IV

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