

2023:PHHC:126158-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

244

CWP-10912-2007

Date of Decision: 22.09.2023

ABHINAV COTSPIN LTD.

...Petitioner

VS

STATE OF PUNJAB AND OTHERS

..Respondents

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

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

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

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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

22.09.2023  
pry

(MANISHA BATRA)  
JUDGE

Whether speaking/reasoned  
Whether reportable

Yes/No  
Yes/No