Neutral Citation No. **2023:PHHC:120588-DB**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

244 **PVR No.2 of 2022**
Date of decision: 13.09.2023

M/S JAI JWALA JEE TRADERS **…. Petitioner**

Versus

STATE OF PUNJAB AND OTHERS **…. Respondents**

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

Present : Mr. Dharamjit, Advocate for
Mr. Dinesh Kumar, Advocate for the petitioner.

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

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RITU BAHRI, J. (oral)

Heard learned counsel for the petitioner at length.

After going through the order dated 03.12.2019 (Annexure P-4) passed by the VAT Appellate Tribunal, Punjab, it transpires that the revisional authority had only rectified the mistake by making correction for imposing the penalty under Section 56 of the Punjab Value Added Tax Act, 2005 by deleting Section 53 of the Punjab Value Added Tax Act, 2005 as this correction made by the revisional authority, has been affirmed by the Tribunal.

Since, no question of law arises for consideration in this petition, the same is dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

13.09.2023
Jyoti-IV

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

JYOTI
2023.09.15 10:43
I attest to the accuracy and
integrity of this judgment/order