# IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

**CWP No.3567 of 2023 (O&M)**
**Date of Decision: 22.02.2023**

M/s. Kissan Fats Ltd.

..….... Petitioner

V/s.

State of Punjab and Others

….....Respondents

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

Present: Mr. Aman Bansal, Advocate
for the petitioner.

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**Ritu Bahri, J (Oral)**

The present petition has been filed under Article 226 of the Constitution of India for issuance of writ in the nature of *certiorari* for setting aside the impugned order dated 05.08.2022 (Annexure P-4) whereby the Value Added Tax (VAT) Tribunal, Punjab has dismissed the appeal by the appellant and the Tribunal had given time till 23.09.2022 to the petitioner to deposit 25% of the tax assessed by the Assessing Officer before the Appellate authority.

The petitioner has not complied with the above said benefit given to the petitioner by the Tribunal, however, before this Court, he makes a statement that he will deposit 25% of the tax as assessed by the Assessing Officer within a period of two weeks.

Notice of motion.

On asking of the Court, Ms. Anu Pal, Sr.DAG, Punjab, accepts notice on behalf of the respondent-State and states that the petitioner can deposit 25% of the tax assessed, within two weeks' time and the appeal can be heard on merits by the Appellate Authority.

Keeping in view the aforesaid fact, the present petition is being allowed and the orders (Annexures P2, P3 and P4) passed by the Appellate authority and the Tribunal are set aside and is remanded back to the Deputy Excise and Taxation Commissioner, to decide the appeal on merits after the petitioner deposits 25% of the tax assessed by the Assessing Officer, within a period of two weeks from the date of passing of this order.

Disposed of.

**22nd February, 2023**
Sonia Puri

**(RITU BAHRI)**
**JUDGE**

**(MANISHA BATRA)**
**JUDGE**

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