

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH
2023:PHHC:084554-DB**

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CWP-1687-2023

Date of Decision : July 05, 2023

M/S IDASA INDIA LIMITED

.....Petitioner

VERSUS

STATE OF PUNJAB & ORS

.....Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE KULDEEP TIWARI**

Present: Mr. Sandeep Goyal, Advocate for the petitioner.

Mr. Gurpreet Singh, Addl. AG, Punjab.

RITU BAHRI. J.(Oral)

In pursuance to the order dated 30.1.2023 passed by this Court, the petitioner has deposited 10% of the tax due with respect to the order dated 11.10.2022 (Annexure P-6). Learned counsel for the petitioner states that the appeal with respect to the assessment year 2014-2015 has now been heard on merits and the order has been kept reserved.

The second prayer of the petitioner is that against the order dated 17.11.2022 (Annexure P-7) for the assessment year 2015-2016, he may be given liberty to deposit 10% of the tax due before the appellate authority, so that the appeal can be heard on merits.

As per order dated 11.10.2022 (Annexure P-6) with respect to the assessment order 2014-2015, petitioner's appeal has already been heard after depositing 10% of the tax due, this petition is disposed of by giving direction to the appellate authority that as and when the petitioner files a statutory appeal against the order dated 17.11.2022 (Annexure P-7)

in respect of the assessment year 2015-2016, the same will be heard on merits after accepting 10% of the tax dues, as per this order. The petitioner is granted 15 days' time to file the statutory appeal.

Disposed of

(RITU BAHRI)
JUDGE

(KULDEEP TIWARI)
JUDGE

July 05, 2023
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Whether speaking/reasoned.	:	Yes/No
Whether Reportable.	:	Yes/No