

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

(114)

CWP-1023-2024

Decided on : 16.01.2024

Vinay Garg

.....Petitioner(s)

Versus

State of Punjab & others

.....Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI**

Present:- Mr.Deepak Gupta, Advocate for the petitioner.

G.S. Sandhawalia, J. (Oral)

1. Challenge in the present writ petition, filed under Article 226/227 of the Constitution of India is to the order dated 17.11.2017 (Annexure P-2) passed by the Excise & Taxation Officer-cum-Designated Officer, Mandi Gobindgarh to the assessment made under the Punjab VAT Act, 2005 (for short, the 'Act').
2. Counsel for the petitioner has tried to convince us to entertain the writ petition on the ground that it is barred by limitation and that the assessment order was not communicated to the petitioner. It is submitted that the petitioner has only come to know about the said demand on 30.11.2023 (Annexure P-3) which is also stated to be against Swastik Steel Industries.
3. It is not disputed that there is a remedy of appeal under Section 62 of the Act. A perusal of the assessment order would go on to show that the Assessing Officer opined that notices were issued on 09.10.2017 and 18.10.2017 and a reminder notice was issued for 07.11.2017 and the Process Server had reported that no business activity was carried out at the given address.

4. In such circumstances, we are of the considered opinion that it is open to the petitioner to avail of his remedy of appeal and take all plausible grounds which are now sought to be raised herein keeping in view the fact that the remedy of appeal is available. It is case of the petitioner that he was not served and was not aware of the proceedings and thus it can always claim the benefit of issue of limitation period for the intervening period. We are sanguine that the Appellate Authority shall take all these factors into account while deciding the appeal, if so filed.
5. With the above-said observations, the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

January 16th, 2024
Sailesh

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned :	Yes	
Whether Reportable :		No