

— • —

Date of Decision : 04.04.2024

....Petitioner

VERSUS

....Respondents

CORAM : HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

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

—

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner submits that in the appeal relating to the earlier financial years, this Court has granted indulgence and allowed the petitioner to file an appeal by availing the pre-deposit. He further submits that in CWP-14201-2022, this Court on 04.09.2022 modified its order directing the petitioner to deposit 15% of the additional demand of tax as part of the pre-deposit in terms of Section 62(5) of the PVAT Act.

2. Learned counsel for the revenue does not have any objection.

3. We follow the order accordingly and direct the petitioner to deposit 15% of the additional demand of tax as part of pre-deposit as per Section 62(5) of the PVAT Act.

4. Keeping in view the above, the present petition stands disposed of with the aforesaid directions and accordingly, the order dismissing the

appeal of the petitioner on account of non-deposit of pre-deposit amount, is set aside. It is now directed that the Appellate Authority, after pre-deposit of 15% of the additional demand of tax, shall decide the appeal expeditiously preferably within the period of one year.

(SANJEEV PRAKASH SHARMA)
JUDGE

April 04, 2024
tripti

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/non-speaking : Speaking
Whether reportable : Yes/No