



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

**VATAP-40-2010(O&M)
Date of decision: 20.01.2025**

M/s Mukul Steels ... Appellant
Versus
State of Punjab and another ... Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Rishabh Singla, Advocate, for the appellant.
Ms. Neha Sonawane, Deputy Advocate General, Punjab.

ARUN PALLI, J. (Oral)

Learned counsel for the appellant submits that vide order dated September 3, 2007, the Assistant Excise & Taxation Commissioner-cum-Deputy Director (Investigation), Patiala, had imposed a penalty of Rs.70,473/-, under Section 51(7)(b) of the Punjab VAT Act, 2005. And, the appeal against the said order was dismissed by the Deputy Excise & Taxation Commissioner (Appeals), Patiala Division, Patiala, on January 15, 2009. For, the appeal (VAT) preferred by the appellant against the said orders before the Value Added Tax Tribunal, Punjab, Chandigarh, was also dismissed on October 26, 2009, thus, the present appeal.

It is urged that the matter has been pending for nearly 15 years, and as no interim protection was granted, the penalty imposed upon the appellant has since been remitted. Learned counsel for the appellant, as always, fairly submits that, in the given circumstances, the appeal be disposed of as having been rendered infructuous. However, the questions of law raised in the appeal be kept open to be considered/examined in the appropriate proceedings.

Ordered accordingly.

**(Arun Palli)
Judge**

20.01.2025
Rajan

**(Sudeepti Sharma)
Judge**