

IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

2025:PHHC:151423-DB



(222)

CWP-29246-2024
Date of Decision: 03.11.2025

M/s NDK Hotels & Resorts Ltd.

--Petitioner

Versus

State of Punjab & others

--Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL.
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA.**

Present:- Dr. Naveen Rattan, Advocate for the petitioner.

Mr. R.S. Pandher, Addl. A.G., Punjab.

LISA GILL.J (Oral)

1. Prayer in this petition is for directing respondent no.2 to entertain appeal on merits without any deposit of 25% under Section 62(5) of PVAT Act, 2005.
2. Learned counsel for petitioner submits that he has instructions to withdraw this writ petition as petitioner wishes to avail of One Time Settlement (O.T.S.) Scheme which has been floated by respondents.
3. Writ petition is accordingly dismissed as withdrawn with liberty to avail of OTS in accordance with law.

**(LISA GILL)
JUDGE**

03.11.2025
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**(MEENAKSHI I. MEHTA)
JUDGE**

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No