2025:PHHC:150650-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-28963-2025 (O&M)
Date of Decision: 03.11.2025

MS ARIHANT COTTON PROCESSING AND OIL MILLS

...... Petitioner(s)

Versus

STATE OF PUNJAB AND ANOTHER

..... Respondent(s)

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

Present: Mr. Deepak Gupta, Advocate and
Ms. Ramneek Kaur Sandhu, Advocate
for appellant.

Mr. R.S. Pandher, Additional AG, Punjab.

****

<u>LISA GILL, J.</u>

1. Grievance raised by petitioner is that despite passing of order dated 08.05.2025 in CWP-13067-2025, which was earlier filed by petitioner whereby it has been directed that till disposal of SLP(C) No. 640/2023 in ‘T.S. Belaraman Vs. The Commercial Tax Officer and others’, pending before Hon’ble the Supreme Court, recovery proceedings in respect to present petitioner shall remain stayed, respondents are still proceedings against petitioner.

2. Learned counsel for respondents, on instructions from respondent no.2 - Assistant Excise and Taxation Commissioner, fairly states that though order dated 14.08.2025 (Annexure P-3), has been passed under Section 65(1) of the Punjab Value Added Tax Act, 2005 read with Section 9(2) of the Central Sales Tax, 1956, no proceedings for recovery are being initiated in compliance

of order dated 08.05.2025, therefore, this writ petition though not even maintainabile is rendered infructuous. Learned counsel for petitioner is unable to deny the same.

3. Writ petition is disposed of accordingly without delving upon maintainability of this writ petition. Needless to say, petitioner is always at liberty to avail OTS facility as may be floated by respondent/Department.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

03.11.2025

Sunil

Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No