

(2003) 01 P&H CK 0034

High Court Of Punjab And Haryana At Chandigarh

Case No: C.W.P. No. 78 of 2003 (O and M)

Industrial Cables (India) Ltd.

APPELLANT

Vs

State of Haryana and Others

RESPONDENT

Date of Decision: Jan. 7, 2003**Acts Referred:**

- Sick Industrial Companies (Special Provisions) Act, 1985 - Section 22

Citation: (2003) 132 STC 210**Hon'ble Judges:** N.K. Sud, J; N.K. Sodhi, J**Bench:** Division Bench**Advocate:** R.P. Sawhney and Kishan Singh, for the Appellant;

Judgement

N.K. Sodhi, J.

For the view that we are taking, it is not necessary to issue notice to the respondents.

2. By order dated March 30, 2001 the revisional authority exercising its powers u/s 40 of the Haryana General Sales Tax Act, 1973 created a demand of Rs. 61,00,469 against the petitioner which has been declared a sick industrial unit under the Sick Industrial Companies (Special Provisions) Act, 1985. Feeling aggrieved by this order, the petitioner filed an appeal before the Sales Tax Tribunal which, has been entertained subject to the petitioner furnishing a surety bond within a period of two months from the date on which the order was passed. The appeal is fixed for hearing on February 19, 2003 for which date the records of the case have been sent for the purpose of disposing of the same. It is against this order that the petitioner has filed the present petition under Article 226 of the Constitution making a grievance that the Tribunal erred in law in imposing the condition of furnishing a surety bond because the petitioner is a sick industrial unit. We find merit in this contention. Since the main appeal is fixed for February 19, 2003 and the petitioner is a sick industrial unit, we dispose of the writ petition with a direction that the appeal

be heard and disposed of on merits without insisting upon the petitioner to furnish a surety bond.