IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

136 **CWP No. 15820 of 2016**

Federation of Chandigarh Region Automobile Dealers (Regd.) Chandigarh
Vs.

UT of Chandigarh, Department of Excise and Taxation and another

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

****

Learned counsel for the petitioner *inter alia* submits that under Rule 15 of the Punjab VAT Rules, 2005, as applicable to UT, Chandigarh, while determining the taxable turnover of a person under sub-clause (e) of clause (1) thereof, amount, allowed as cash discount and trade discount is to be excluded, provided such discount is in accordance with the regular trade practice. On the aforesaid premises, it was urged that thus, Annexure P-3 is contrary to it and is legally unsustainable.

Notice of motion to the respondents for 24.08.2016.

Notice regarding stay as well.

Process *dasti* only.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

August 05, 2016
J.Ram