

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

CWP-11527-2015

Date of decision:- 28.05.2015

M/s Leisure Wear Exports P Ltd.

...Petitioner

Versus

State of Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Avneesh Jhingan, Advocate,
for the petitioner.

* * * *

S.J. VAZIFDAR, A.C.J. (ORAL)

Considering the nature of the order we intend passing, it is not necessary to issue notice of motion.

2. The petitioner seeks expedition of the hearing of its appeal against a fresh assessment order dated 24.04.2014. The matter pertains to the assessment year 2007-2008. The assessment was finalized on 03.03.2011. An appeal against that order was filed in the year 2012 being Appeal No. 384/2012. By an order dated 19.06.2013, the DETC-First Appellate Authority remanded the matter. The fresh assessment order was passed on 24.04.2014. It is against this fresh assessment order that an appeal has been filed before the DETC-First Appellate Authority.

3. The petitioner's grievance is that its application for early hearing of this appeal has not even been accepted.

4. The writ petition is disposed of by the following order:-

The First Appellate Authority shall hear the petitioner's appeal in its turn and on the basis that it was filed on the date of the filing of the earlier appeal being Appeal No. 384/2012. The petitioner's application for expedition shall be accepted and the petitioner shall be entitled to make an

application in accordance therewith and in accordance with this order. It is for the First Appellate Authority to fix the appeal for hearing on an appropriate date in accordance with this order, namely, according to the priority as on the date on which Appeal No. 384/2012 was filed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

28.05.2015
Amodh