IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

VATAP No. 116 of 2014 (O&M)
Date of Decision: 29.06.2015

M/s Babbar Hosiery ..Appellant

versus

State of Haryana and another ..Respondents

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

Present : Mr. Rohit Gupta, Advocate, for the appellant.

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S.J.VAZIFDAR A.C.J. (Oral)

CM No. 20424-CII of 2014

Heard. In view of the fact that the appellant after signing the papers forwarded the same to its counsel by courier and there was a delay in delivery of the parcel resulting in consequent delay of 60 days in filing of the appeal, the delay is condoned.

VATAP No. 116 of 2014 (O&M)

The appeal is admitted on the following substantial question of law:-

1) Whether on the facts in the circumstances of the case the learned Tribunal was justified in dismissing the appeal of the appellant by majority on the ground of delay of 25 days?

The Haryana Tax Tribunal disbelieved the appellant's case that the appellant was under a bonafide impression that the period of filing the appeal was 90 days. The appellant fairly stated in his application that he was under the impression that limitation was 90 days and when he approached his counsel, he was informed that the limitation for filing the appeal is 60 days and not 90 days. There is nothing on record which indicates that there was any lapse on the part of the appellant. There is no reason why the appellant would not have filed the appeal within 60 days, had the appellant actually been aware of the correct period of filing an appeal.

In the circumstances, the question of law is answered in favour of the appellant. The impugned order and judgment is se-aside. The Tribunal shall hear the appeal on-merits.

(S.J.VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S.SANDHAWALIA)
JUDGE

29.06.2015
'ravinder'