

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VATAP No. 234 of 2014 (O&M)

Date of Decision: 13.10.2015

M/s Kirpal Exports, Ludhiana

....Appellant.

Versus

Deputy Excise and Taxation Commissioner, Ludhiana and another

...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE RAMENDRA JAIN.**

PRESENT: Mr. Aman Bansal, Advocate for the appellant.

Mr. Jagmohan Bansal, Additional Advocate General, Punjab.

RAMENDRA JAIN, J.

Delay of 192 days in filing the appeal is condoned.

For orders, see **VATAP No. 233 of 2014 (M/s Kirpal Exports, Ludhiana v. Deputy Excise and Taxation Commissioner, Ludhiana and another).**

**(RAMENDRA JAIN)
JUDGE**

**(AJAY KUMAR MITTAL)
JUDGE**

13.10.2015
Ashwani/gbs