

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

LPA No. 140 of 2017 (O&M)

Date of decision: 25.05.2017

Sohan Singh (since deceased) through his LRs and others Appellants

versus

F.C. Taxation, Punjab and others

.... Respondents

CORAM: HON'BLE MR. JUSTICE MAHESH GROVER
HON'BLE MR. JUSTICE SHEKHER DHAWAN

Present: Mr. Rai Singh Chauhan, Advocate for the appellants.

Mr. Manoj Bajaj, Addl. A.G., Punjab.

Mr. P.N. Aggarwal, Advocate for
 respondents No. 3 and 4.

MAHESH GROVER, J.

We notice from the impugned order that the appellants did not controvert the position of law and facts. Before us, the learned counsel for the appellants contends that the matter is not covered by the ratio of the full Bench decision noticed in the impugned order

We are of the opinion that since the appellants did not controvert the position of law and facts but disown their stand now, it would be inappropriate for us to look into this atleast before it is raised before the learned Single Judge in the first instance. Hence, the instant appeal is hereby dismissed, however with liberty to the appellants to avail their remedy before the learned Single Judge, if they desire to do so.

(MAHESH GROVER)
JUDGE

May 25, 2017

Divyanshi

Whether speaking/reasoned

:

Yes/No

Whether reportable

:

Yes/No

(SHEKHER DHAWAN)
JUDGE