

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Spl DB 101 **CM No. 6643-CII of 2018 in
PVR No. 3 of 2017 and
CM No. 6644-CII of 2018 in
PVR No. 5 of 2017**

M/s M.K. Overseas Pvt. Ltd.

Vs.

State of Punjab and another

Present: Mr. Sandeep Goyal, Advocate
for the applicant-petitioner(s).

Ms. Sudeepti Sharma, Addl. AG, Punjab with
Ms. Heena Talwar, ETO, Dera Bassi.

**CM No. 6643-CII of 2018 in PVR No. 3 of 2017 and
CM No. 6644-CII of 2018 in PVR No. 5 of 2017**

On May 25, 2018, learned counsel for the applicant-petitioner(s) had made a statement that an amount of ₹52,40,146/- was required to be deposited, for which a post dated cheque bearing No. "012639", dated 08.07.2018, was handed over to the learned State counsel. It was not disputed by the learned counsel for the parties that the aforesaid cheque was honoured, so as to discharge 25% of the total tax liability.

A photocopy of the challan dated 12th July, 2018 for an amount of ₹52,40,146/- has been produced in Court today, which is taken on record, subject to all just exceptions. Office to tag the same at the appropriate place.

Accordingly, we dispose of the aforesaid civil miscellaneous applications by observing that the time granted earlier and the delay in depositing the amount stands condoned. The appellate authority shall decide the appeal on merits, in accordance with law.

Photocopy of this order be placed on the file of other connected case.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ MOHAN SINGH)
JUDGE**

July 20, 2018
J.Ram