

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

201

Civil Writ Petition No.38073 of 2018

Date of Decision: March 27th, 2019

Nirmal Singh

...Petitioner

Versus

The Financial Commissioner (Appeals), Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

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

Mr. Charanpreet Singh, Assistant Advocate General, Punjab,
for respondents No.1 to 3.

Mr. Narinder Singh Pawar, Advocate
for respondent No.4.

AUGUSTINE GEORGE MASIH, J. (ORAL)

Having considered the submissions made by the counsel for the petitioner and on perusal of the record, which has been produced by the counsel for the State as per the direction issued, order dated 02.08.2018 (Annexure P-5) passed by the Financial Commissioner (Appeals), Punjab, in ROR No.274/2013 titled as Satpal Singh Versus Nirmal Singh, cannot sustain as there is no connectivity whatsoever in the order which has been passed by the Financial Commissioner. It appears that the said order has been passed without application of mind and in a mechanical manner. It is apparent from the impugned order as well as the record that after para 5, straightaway the next paragraph which is mentioned is para 8. This Court would have accepted the submission of the counsel for the State that there is a typographical error in the numbering of the paragraphs but this Court does not find any continuity in the order, which would substantiate and lead to acceptance of the plea of the counsel for the State.

setting aside the order dated 02.08.2018 (Annexure P-5) passed by the Financial Commissioner (Appeals), Punjab.

The revision petition as preferred by Satpal Singh-respondent No.4 is ordered to be considered and decided afresh on merits.

Parties are directed to appear before the Financial Commissioner (Appeals), Punjab, on **25.04.2019** at **10:00 AM**.

Copy of this order be given *dasti* to the counsel for the State under signatures of the Bench Secretary of this Court for information and compliance.

March 27th, 2019
Puneet

(AUGUSTINE GEORGE MASIH)
JUDGE

Whether speaking/reasoned: Yes

Whether Reportable: No