206 IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

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CWP No. 25412 of 2018 (O&M)
DECIDED ON:FEBRUARY 26, 2020

MANINDER SINGH RIAR (THROUGH HIS LR RANJIT KAUR)

PETITIONER

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX AND ANOTHER

RESPONDENTS

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. K.L. Goyal, Sr. Advocate with
Mr. Avneet Singh, advocate
for the petitioner.

Mr. Vivek Sethi, Sr. Panel Counsel with
Mr. Varun Issar, Jr. Panel Counsel
for the respondents.

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AJAY TEWARI, J (Oral):

This writ petition has been filed challenging the action of the respondents for not condoning the delay of 400 odd days. The ground taken was that the deceased-petitioner was preventive by ill-health.

2. Written statement filed on behalf of respondent No.1 is taken on record. Copy supplied to the counsel opposite.

3. The medical record reveals that the deceased-petitioner was an alcoholic who struggled with alcohol for many years before passing away in the year 2018.

4. In the circumstances, it is hard to come to the conclusion that he was preventive by illness. However, learned Senior counsel for the petitioner states that the family of the deceased is ready to pay ₹50,000/- as costs but the revision should be heard on merits.

5. In this view of the matter we do not deem appropriate to deny the prayer.

6. In the circumstances, the petition is allowed in the above-said terms.

7. Since the main petition is allowed, all the pending civil misc. applications if any, are also disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

FEBRUARY 26, 2020
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1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No