

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

CWP-2601-2021

Date of decision : 22.03.2021

M/s Punjab Traders Ubhewal Road, Sangrur

...Petitioner

V/s

State of Punjab & ors.

...Respondents

**CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA
HON'BLE MR. JUSTICE KARAMJIT SINGH**

Present: Mr. Sandeep Goyal, Advocate for the petitioner.
Mr. Gaurav Garg Dhuriwala, Sr. Deputy Advocate General, Pb.

RAJAN GUPTA J. (ORAL)

Case has been heard through Video Conferencing in view of
COVID-19 Pandemic.

Short reply by way of affidavit of Ramesh Kumar Malhotra,
Assistant Excise & Taxation Commissioner, Sangrur has been filed. Referring to
same, learned State counsel submits that petitioner has not availed the remedy of
filing an appeal before the first appellate authority.

Learned counsel for the petitioner submits that he would prefer an
appeal before the appellate authority.

Under the circumstances, petitioner is relegated to avail the remedy
of statutory appeal as provided. If any such appeal is filed within a period of
fifteen days from today, the appellate authority shall not take the objection of
appeal being barred on the ground of limitation and proceed to decide the same in
accordance with law.

In view of above, no further direction is necessary. Petition is
hereby disposed off.

(RAJAN GUPTA)
JUDGE

(KARAMJIT SINGH)
JUDGE

March 22, 2021

Ajay