

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

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**CWP No.1370 of 2022
Date of decision: 28.01.2022**

Ansal Housing Limited

..... Petitioner

Versus

State of Punjab and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present:- Mr. Chetan Jain, Advocate
for the petitioner.

AJAY TEWARI, J.(ORAL)

By this petition, the petitioner has challenged the order dated 07.12.2020 (Annexure P-5) passed by the Deputy Commissioner of State Tax, Ropar Division, Ropar.

The brief facts are that first an additional demand of Rs.76,13,526/- was created by an order dated 20.09.2017 passed by the ETO-cum-Designated Officer, SAS Nagar, Mohali. Against that order, the petitioner filed an appeal which kept pending and ultimately was dismissed on 07.12.2020 holding that the petitioner had filed the appeal without making the pre-deposit of 25% and had failed to make the deposit even after the issuance of a deficiency memo. Against that, the petitioner filed an appeal before the Tribunal which held that though the petitioner was not entitled to any relief, yet granted it two months more time by the impugned order to deposit the entire amount to make up 25% of the additional demand. It is against this order that the petitioner has come.

The only argument made by learned counsel for the petitioner is that the petitioner is running into losses and therefore, it should be

granted more time. We, however, find that the petitioner has been playing fast and loose. Against the order dated 07.12.2020 (Annexure P-5), the petitioner well knew that the Tribunal could not grant any relief yet it went to the Tribunal and succeeded in wasting one more year. Thereafter, again the Tribunal granted more time and the petitioner after waiting for that period to expire has now filed this writ petition.

In the circumstances, we do not find any reason to interfere.

Accordingly, the writ petition is dismissed. However, as an act of mercy, it is directed that the petitioner deposits the entire amount (along with cost of Rs.10,000/- which was imposed by the Tribunal) within a period of two weeks from today, the Appellate Authority shall decide its appeal.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

28.01.2022
D.Bansal

Whether speaking/reasoned
Whether Reportable

Yes / No
Yes / No