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

**VATAP-23-2021 (O&M)
Date of Decision:29.07.2022**

Excise and Taxation Commissioner, Haryana

.......Appellant

Versus

M/s Lok Nath Hem Raj, Hisar and another

......Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA**
**HON'BLE MR. JUSTICE PANKAJ JAIN**

Present:- Ms. Shruti Jain Goel, DAG, Haryana.

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**TEJINDER SINGH DHINDSA J.(Oral)**

**CM-9076-CII-2021**

In view of the averments made in the application which is duly supported by an affidavit of the concerned Excise and Taxation Officer-cum-Assessing Authority, Hisar, we are satisfied that sufficient cause has been shown as regards the delay of 224 days that has occurred in filing the accompanying appeal.

Accordingly, application is allowed.

Delay condoned.

Application disposed of.

**Main appeal**

Ms. Shruti Jain Goel, DAG, Haryana, for the appellant at the very outset submits that the question involved in the instant appeal would be covered against the department in view of the Full Bench judgment dated 14.03.2022 rendered by this Court in a bunch of VAT appeals including VATAP No.242-2018 titled as ***Excise and Taxation Commissioner, Haryana Versus M/s Gupta Brother, Bhiwani and another.***

In view of the above, the instant appeal is dismissed in terms of Full Bench judgment dated 14.03.2022 in ***M/s Gupta Brother (supra)***.

Pending application(s), if any shall also stands disposed of.

**(TEJINDER SINGH DHINDSA)**
**JUDGE**

**(PANKAJ JAIN)**
**JUDGE**

**29.07.2022**
***shweta***

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|---|---|---|
| Whether speaking/reasoned | : | Yes/No |
| Whether reportable | : | Yes/No |