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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-13209-2022 (O&M)
Date of decision:04.07.2022

M/s Mehta Motors **.... Petitioner**

versus

State of Punjab & another **... Respondents**

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

Present: Mr. Sandeep Goyal, Advocate for the petitioner.

Ms. Sudeepti Sharma, Additional Advocate General, Punjab.

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TEJINDER SINGH DHINDSA, J. (ORAL).

Challenge in the instant petition is to the assessment order dated 26.11.2021 at Annexure P-9 passed by the 2nd respondent pertaining to the assessment year 2014-15.

At the very outset, counsel submits that he would not be pressing the instant petition but rather seeks withdrawal of the same with liberty to avail of the statutory remedy of appeal before the Deputy Excise and Taxation Commissioner (Appeals). He, however, prays indulgence of this Court that since 30 days time frame for filing of an appeal has expired, such time limit/frame be extended.

Since an advance copy of the writ petition had already been served upon the respondents, Ms. Sudeepti Sharma, learned Additional Advocate General, Punjab has entered appearance on behalf of the respondents and does not oppose such limited prayer.

Even otherwise, we are of the view that in case the statutory remedy of appeal is availed of, the same ought to be decided on merits and not to be brushed aside only on the ground of limitation.1

In view of the prayer made by counsel, writ petition is disposed of as withdrawn with liberty as prayed for.

It is clarified that in the eventuality of the petitioner/company preferring an appeal against the assessment order dated 26.11.2021 (Annexure P-9) before the Appellate Authority within a period of two weeks from today, the same would be dealt with on merits and without raising any objection as regards delay.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

04.07.2022
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1. Whether speaking/reasoned? Yes/No
2. Whether Reportable? Yes/No