

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

216

CM-6881-CII-2019 in/and
VATAP-93-2019

Date of decision: 22.11.2023

M/s Sony India Ltd. Dharuhera, Rewari
Vs.

...Appellant

State of Haryana and others

...Respondent

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present:- Mr. Rajiv Agnihotri, Advocate,
For the applicant-appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

G.S.Sandhawalia, J. (Oral)

CM-6881-CII-2019

Application for condonation of delay of 158 days in filing the
appeal against ex parte order dated 02.05.2017 has been filed.

For the reasons given in the application duly supported by an
affidavit of the official of the company, we are of the considered opinion that
delay be condoned.

Application stands allowed.

Main appeal

1. The appeal is directed against the order dated 02.05.2017
(Annexure A-6) and the copy of which was merely received on 06.06.2018.
Vide said order, the appeal was dismissed by the Haryana Tax Tribunal by
noting that the notice sent to the appellant had been received back
undelivered. Counsel who had earlier been appearing was instructed that he
has to procure necessary 'power of attorney'. The said counsel also represents
the company today had informed the Tribunal that he had not been instructed

and informed the assessee about the dismissal of the appeal. The application as such has also been filed for restoration before the Tribunal which was dismissed as withdrawn on 15.10.2018 (Annexure A-9).

2. The reason given in the present appeal is that the court proceedings could not be attended due to the fact that Chartered Accountant of the company, Mr. Anil Mitra, had expired suddenly. On account of communication gap due to death of the Chartered accountant, company had not been informed about the next date of hearing. Thus, it has been pointed out by the counsel that the appeal be heard on merits.

3. Keeping in view the aforesaid, we consider that the matter should be decided on merits rather than technicalities. The explanation is sufficient as to why instructions could not be received by the counsel, who was appearing in the connected matters. Resultantly, we are of the considered opinion that in the interest of justice, matter be decided on merits rather than technicalities.

4. Accordingly, order dated 02.05.2017 passed by the Tribunal is set aside and the case is restored on the Board of the said Tribunal.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

November 22, 2023
Vandana

Whether speaking/reasoned:
Whether reportable:

Yes
No