IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-5105-CII-2019 in/and
VATAP-40-2019
Date of decision: 22.11.2023

M/s Sony India Ltd. Dharuhera, Rewari …Appellant

Vs.

State of Haryana and others

...Respondents

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.

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G.S.Sandhawalia, J. (Oral)

CM-5105-CII-2019

Application for condonation of delay of 159 days in filing the appeal against order dated 02.05.2017 has been filed, which was dismissed in default.

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. Since the connected matter is decided today, by consent of the counsel for the parties, hearing of the present appeal is preponed from 29.01.2024 to today.

2. The appeal is directed against the order dated 02.05.2017 (Annexure A-6) and the copy of which was stated to be 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 The application as such had also been filed for restoration before the Tribunal which was dismissed as withdrawn on 15.10.2018 (Annexure A-9).

3. 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.

4. 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.

5. 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: Yes
Whether reportable: No