

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

2024:PHHC:030236-DB
CWP-5038-2024 (O&M)
Date of Decision: 04.03.2024

M/s N.V. Steel Traders

...Petitioner

Vs.

Excise and Taxation Officer-cum-State Tax Officer, Ludhiana-I

...Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present Mr. Sholab Arora, Advocate for the petitioner.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. The petitioner has preferred this writ petition challenging the show cause notice dated 10.07.2018 as well as the order cancelling the registration dated 01.08.2018.

2. After passing of the aforesaid orders, the petitioner has remained silent as neither he preferred any appeal against the said orders nor did he approach the authorities. He has filed this writ petition now after consequential action was taken by the department against other companies. Although there is no time limitation laid down for filing of the writ petition, however, reasonable time to file the writ petition has been understood to be that of three years i.e. normal period of limitation available under the Act. In this case, the petitioner has remained silent for almost five years. Moreover, no plausible explanation has been coming forward from the side of the petitioner.

3. In view thereof, we do not find any reason to entertain the present writ petition. Moreover, the same suffers from gross laches and delay. The same is accordingly dismissed.

4. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

04.03.2024

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| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable? | : | Yes/No |