

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

277

CWP-7170-2024
Date of Decision: April 16, 2024

M/s Splendor Landbase LimitedPetitioner(s)

Vs.

Joint Commissioner of State Tax
Gurugram and othersRespondent(s)

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

Present: Mr. Rahul Bansal, Advocate and
Mr. Kashish Kumar Gupta, Advocate
for the petitioner(s).

Mr. Sharan Sethi, Addl.A.G. Haryana

SANJEEV PRAKASH SHARMA.J. (ORAL)

Heard, learned counsel for the parties.

2. The issue involved in the present case is against the order of assessment dated 30.05.2023 filed on 30.09.2023, the limitation provided under the Act is four months, which includes one month of condonation, if reasonable grounds are mentioned in the application seeking condonation. The appellate authority can, therefore, look into the reasons for delay of one month and is also empowered to condone the delay. However, learned counsel for the petitioner submits that the appellate authority has rejected their application stating that it is beyond the period of limitation of 3+1 (four months) and therefore, it has no power to condone the delay. The appellate authority has also refused to entertain the appeal on the ground that pre-deposit has been done after the period was over.

3. We have carefully noticed that the period of four months has to be calculated in terms of the General Clauses Act. Once the appeal has been submitted on 30.09.2023 in the order passed on 30.05.2023, if calculated mathematically it would be less than four months. The petitioner has also given out other reasons for not filing the appeal within the period of three months. In the opinion of this Court the delay ought to have been condoned, which was within the powers of the appellate authority upto one month.
4. On the aforesaid facts, we allow the present petition and remand the matter back to the appellate authority to decide the appeal more so as the amount of pre-deposit has already been deposited by the petitioner.
5. The parties shall remain present before the appellate authority after submitting copy of order passed by this Court.
6. The petitioner is always free to move an application seeking interim protection as well.
7. All pending applications, if any, stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 16, 2024
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Whether speaking/reasoned:	Speaking
Whether reportable:	Yes / No