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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-8297-CII-2023
in/and VATAP-12-2023 (O&M)
DECIDED ON: 11.12.2024

STATE OF PUNJABAPPELLANT

VERSUS

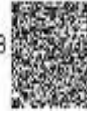
M/S PUNJAB AGRO FOOD GRAIN CROP.RESPONDENT

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH.

Present: Mr. Saurav Verma, Addl. AG, Punjab.

SANJEEV PRAKASH SHARMA, J (ORAL)

1. This is a case where the Court had issued notice on the application for condonation of delay of 394 days in filing the appeal. However, notices could not be served on the respondents as the appellant did not deposit the process fee.
2. Taking a lenient view, on 20.11.2023, the Court granted further two weeks' time to the appellant to deposit the process fees. However, since 20.11.2023 till date, the process fees has not been deposited by the appellant.
3. Yesterday, the case was taken up when learned State counsel requested one day's time to verify and inform the Court as to whether the process fees was offered to the Registry, or not.
4. Today, counsel appearing for the State of Punjab expresses his inability to assist the Court on the said aspect. However, he admits that the process fee has not been deposited even as on today.



5. We find that there is a delay in filing of the appeal by 394 days and the application for condonation of delay states that after the judgment was passed by the Punjab VAT Tribunal on 04.02.2022, appellant sent a letter to the office of Advocate General Punjab on 07.02.2022 for seeking legal opinion as to whether the appeal should be preferred in the said matter, and the opinion was received on 24.03.2022 for filing of appeal. Thereafter, no explanation has been given why the sanction to file appeal was issued on 31.03.2023 i.e. after more than one year.

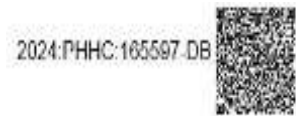
The delay at the part of the concerned authorities of the State Government, is left unexplained. The appeal being time barred and the delay being unexplained, we do not find any reason to entertain the appeal, at this stage.

Further, we also notice that we had issued notices on the application for condonation of delay but the appellant's action results in non-appearance of the respondents.

Be that as it may, considering the aforesaid aspects, we are satisfied that the appeal is wholly time barred and the application for condonation of delay does not give any cogent reason to entertain the same.

6. The application for condonation of delay is therefore dismissed, and the appeal is accordingly dismissed.

7. However, considering that the issue involves monetary considerations and the delay in filing of the appeal has resulted in causing financial burden on the State, departmental action ought to be taken against the concerned authorities who did not issue the sanction to file the appeal in



spite of the advice being sent by the Advocate General, Punjab for more than one year.

8. Action should also be taken against the concerned person who is responsible for not depositing the process fee and thereby allowing the appeal to be dismissed on the ground of delay and laches.

9. Compliance report be also sent to this Court within a period of three months from today.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

11.12.2024
Lavisha

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>