

2024:PHHC:089583-DB



CWP-16358-2024 (O&M)
Date of Decision: 17.07.2024

M/s Siddhi Constructions ...Petitioner
Vs.
State of Haryana and others ...Respondents

**CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MR. JUSTICE JAGMOHAN BANSAL**

Present Mr. Rajiv Agnihotri, Advocate for the petitioner.
Ms. Tanisha Peshawaria, DAG, Haryana.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Appeal preferred by the petitioner before the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Gurugram, was rejected holding that the same is belated.
2. Learned counsel for the respondents submits that the case may be decided keeping in view the fact that the appeal was filed on 02.08.2022 and the documents had been filed on 05.08.2022 and if the date of 02.08.2022 is taken into consideration, the appeal would be albeit delayed by ‘29’ days which is condonable.
3. We are satisfied that delay of ‘29’ days in filing the appeal deserves to be condoned for the reasons stated. In view thereof, we set aside the order dated 19.06.2023 and remand the matter back to the Appellate Authority to examine and decide the same on merits now expeditiously preferably within a period of two months from today.



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- 4. The petition is disposed of with the aforesaid directions.
- 5. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(JAGMOHAN BANSAL)
JUDGE

17.07.2024
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| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable? | : | Yes/No |