



VATAP-52-2020(O&M)

1

209

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

VATAP-52-2020(O&M)

Date of Decision: 14.11.2024

M/s R.R. Enterprises

. . . . Appellant

Vs.

State of Haryana and others

. . . . Respondents

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

Present: Mr. Sandeep Goyal, Advocate and
Mr. Mohit Bassi, Advocate for the appellant.

Ms. Mamta Singla Talwar, DAG, Haryana.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Present appeal is preferred against the order dated 19.07.2019 (A-1), whereby STA No.451 of 2018-19 filed by the petitioner before the Haryana Tax Tribunal, Chandigarh was dismissed on the ground of having been filed after long and inordinate delay of 18 months.
2. The discussion required to be exercised for condonation of delay has to be by the concerned authority which of course has to be based on judicial considerations. We find that the Tribunal has examined the matter carefully while considering the application for condonation of delay. The time provided for filing of the appeal is only 60 days and not 180 days. The appellant could not file the reasonable explanation for the inordinate delay in filing the appeal after 18 months. The ground of business problem and health

issues has not been found in favour with the Tribunal. We also do not find the same as sufficient ground for condonation of delay.

3. The present appeal is hereby dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 14, 2024
rashmi

1. Whether speaking/reasoned?

Yes/No
2. Whether reportable?

Yes/No