

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH  
CWP-29606-2024  
DECIDED ON: 29.10.2024**

**SANJEEV VERMA SINCE DECEASED PROPRIETOR OF M/S  
ANJU INDUSTRIES THROUGH HIS LEGAL HEIR  
.....PETITIONER**

**VERSUS**

**DEPUTY EXCISE AND TAXATION COMMISSIONER (APPEALS)  
AND OTHERS  
.....RESPONDENTS**

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

Present: Mr. Nikhil Goyal, Advocate,  
for the petitioner.

**SANJEEV PRAKASH SHARMA, J (ORAL)**

1. Learned counsel for the petitioner submits that the deceased/petitioner proprietor of the partnership firm M/s Anju Industries, was admitted in the hospital at the time when the notice was issued and the appeals were filed within time but without pre-deposit.

2. Learned counsel for the petitioner further submits that on account of the aforesaid fact, all the appeals for the relevant years have been rejected for want of pre-deposit. The LR's of the petitioner are ready to make the pre-deposit, if they are so allowed.

3. Notice of motion.

4. Mr. Sourabh Goel, Jr. Panel Counsel, accepts notice on behalf of the respondent Nos.1 and 2 – UT, Chandigarh, and submits that he would not have *prima facie* any objection, if the LR's of the petitioner make the pre-deposits and the appeals be decided on merits.

5. We, accordingly, accept the contention of learned counsel for the deceased/petitioner (through LRs) and direct the respondents to allow the legal representatives of the petitioner to make the minimum pre-deposits, as per law.
6. On such deposition of the amount within a period of one month from today, the appeals would be heard on merits and keeping in view the said procedure, the recovery shall not be effected, till the disposal of the appeals.
7. Accordingly, present writ petition stands disposed of.

(SANJEEV PRAKASH SHARMA)  
JUDGE

(SANJAY VASHISTH)  
JUDGE

29.10.2024  
Lavisha

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