



CWP-32433-2024

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**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CWP-32433-2024

Date of Decision:-02.12.2024

M/s FIS Global Business Solutions India Pvt. Ltd.

.....Petitioner.

Versus

The Principal Commissioner, CGST, Gurugaon & Ors.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE JASJIT SINGH BEDI**

Present:- Mr. Aman Bansal, Advocate for the Petitioner.

SANJEEV PRAKASH SHARMA, J.(ORAL)

1. The demands raised by the petitioner are highly belated as the claim is for 12 quarters between the period July 2005 to September 2016. Eight to Nineteen years have passed. No plausible explanation has been given by the petitioner as to why he did not approach the Authorities or the High Court within the reasonable time. We are of the considered opinion that the matters relating to finance and especially with regard to claiming of funds have to be done within a specific time limitation period. Even a Civil Money Suit for claiming amount has to be filed within a period of three years which may be



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extended upto maximum period of 12 years provided that there is an acceptance of debt on the part of the other party.

2. Thus, we do not find any reason to entertain this petition at this stage, as even after 2016, the writ petition has been filed in 2024.

3. In view of the above, the writ petition is dismissed on ground of gross latches and delay.

(SANJEEV PRAKASH SHARMA)
JUDGE

(JASJIT SINGH BEDI)
JUDGE

December 02, 2024
Vinay

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No