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

CWP-12296-2023
Date of decision: 11.02.2025

M/s Dalson Motors ….Petitioner

Versus

State of Haryana and others ….Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sandeep Goyal, Advocate,
Mr. Rishab Singla, Advocate,
Ms. Alisha Chawla, Advocate,
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

****

ARUN PALLI, J. (Oral)

Learned counsel for the petitioner submits that aggrieved by an order dated 02.12.2021 (P-7), passed by the Excise & Taxation Officer-cum-Assessing Officer, the petitioner had preferred an appeal under Section 9(2) of the Central Sales Tax Act, 1956, read with Section 33 of the Haryana Value Added Tax Act, 2003, before the Joint Excise and Taxation Commissioner (Appeals), Rohtak, which too was dismissed on 29.03.2023 (P-10). He, as always, fairly submits that the order passed by the Appellate Authority could further be assailed by way of an appeal before the Haryana Tax Tribunal. But as the Tribunal was non-functional, the petitioner was choice-less but to approach this Court vide the petition at hand. It is urged, for, now the Tribunal is functional since February 2024, he be permitted to withdraw the petition to enable the petitioner to file an appeal. However, he submits that albeit, the period prescribed to prefer any such appeal may have expired, in the interregnum, but, for the petitioner had been diligently pursuing its cause before this Court since May 2023, i.e. much prior to the Tribunal became functional, it, in any case, would be entitled to the benefit of Section 14 of the Limitation Act.

In response, learned State counsel submits that since, as indicated above, the petitioner had been bonafidely pursuing the present petition, it goes without saying that it would be entitled to the benefit of Section 14 of the Act. Accordingly, she, as always, fairly submits that in the event any such appeal, along with an appropriate application seeking condonation of delay, is preferred by the petitioner within two weeks from today, the same shall be taken cognizance of and dealt with, in accordance with law.

The petition is accordingly disposed of, in terms of the statements made by learned counsel for the parties.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

11.02.2025
Ak Sharma

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