IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

201 CWP-14210-2023 (O & M)
Date of decision: 16.07.2025

Aditya Singla

....Petitioner

Versus

State of Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE AMAN CHAUDHARY

Present : Mr. Ashish Gupta, Advocate, for the petitioner.

Ms. Shruti, AAG, Punjab.

AMAN CHAUDHARY, J. (ORAL)

1. Prayer made is for quashing the order dated 22.12.2021 whereby appeal filed by the petitioner has been dismissed, as also the order dated 07.11.2017.

2. The father of the petitioner had transferred the agricultural land in his favour and 2 years thereafter, a notice was received for paying the stamp duty which as a matter of fact in terms of the Instructions, Annexures P-9 to P-11, was not payable and that it was taken to be a commercial land while the same is the agriculture one as depicted in the jamabandi as also in the transfer deed. The order passed against him by ADC (Collector), Patiala, was *ex parte*, whereafter the appeal was filed on 01.11.2021, alongwith an application under Section 5 of the Limitation Act, seeking condonation of delay giving reasons for the same, however,

the Appellate Authority has dismissed the same solely for this ground, without taking note of the aforesaid and wrongly come to the conclusion that the appellant had failed to explain the same.

3. A worthwhile reference can be made to **Postmaster General vs. Living Media India Ltd**., (2012) 3 SCC 563, wherein Hon'ble the Supreme Court observed that, "Though we are conscious of the fact that in a matter of condonation of delay when there was no gross negligence or deliberate inaction or lack of bona fides, a liberal concession has to be adopted to advance substantial justice…"

4. In **Mahadeo Vithoba Nikam vs. Gajanan Pandurang Kulkarni**, (1998) 9 SCC 716, the appeal was allowed setting aside all the orders of the appellate and revisional authority as also the High Court and the matter was remanded for fresh decision on merits after hearing the parties and observed that even though the appellant was not present before the Additional Tehsildar and filed the appeal against the order after a significant delay, the Appellate Authority was to consider the same on merits but it had been dismissed solely on the basis of delay.

5. The Appellate Authority in the case of **Arvind Gupta vs. Assistant Commissioner of Revenue State Taxes** WPA-2904-2023 dated 04.01.2024, had rejected the appeal on the ground of there being no provision under the GST Act for condoning the delay beyond four months, which was set aside by the High Court and it was directed to decide the same on merits.

6. It was incumbent upon the Appellate Authority to have, at the least considered the reasons, projected that caused the delay and examined the sufficiency thereof, likewise was it imperative for it to view the merits of the appeal, rather than axing it on account of delay alone, notably it being a substantive right. Even for this Court to have a holistic view, it would have been better that there was an application of mind by an authority higher than the one which was appealed against, reflected through an order. Moreso, the petitioner would stand to gain nothing by delaying filing it.

7. It is trite that the cause of justice deserves to be preferred, when pitted against technical considerations. As such, a pragmatic approach instead of pedantic must be adopted.

8. Keeping in view the peculiar facts and circumstances of the case, the impugned order dated 22.12.2021 (Annexure P-8) is set aside. The matter is remitted to the Appellate Authority, for deciding it afresh, in accordance with law, within a period of four months, granting to the petitioner an opportunity of hearing.

9. The present petition is disposed of accordingly.

16.07.2025 **(AMAN CHAUDHARY)**

parveen kumar **JUDGE**

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