



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

LPA No.2750 of 2025 (O&M)

Date of Decision: 30.10.2025

The Punjab State Cooperative Supply & Marketing Federation Ltd.

.....Appellant.

Versus

K.K. Sareen and others

.....Respondents.

**CORAM: HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL
 HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Vikas Singh, Senior Advocate with
 Ms. Anamika Sheoran, Advocate
 for the appellant.

ANUPINDER SINGH GREWAL, J.(Oral)

The appellant has challenged the judgment of the Single Bench dated 01.07.2025 whereby the writ petition challenging the orders of the Controlling Authority and the Appellate Authority under the Payment of Gratuity Act, has been dismissed.

2. Learned Senior counsel for the appellant submits that the delay in preferring the appeal before the Appellate Authority ought to have been condoned as sufficient cause for condoning the delay had been set out.

3. Heard.

4. The issue which has arisen for consideration before us is as to whether the Appellate Authority could condone the delay beyond the



statutory period of 120 days in preferring the appeal. This Court has dealt with this issue in **LPA No.1226 of 2025** titled as **The Punjab State Cooperative Supply & Marketing Federation Ltd. vs. Appellate Authority under the Payment of Gratuity Act and others, decided on 27.08.2025**, wherein it has been held that the delay beyond 120 days in preferring the appeal could not be condoned by the Appellate Authority and the High Court ought not entertain the writ petition in disregard of statutory period of limitation prescribed in the statute. The relevant extract of the judgment is reproduced hereunder:-

“7. It is provided in Section 7 of the Act that the appeal before the Appellate Authority is to be filed within 60 days and if sufficient cause is shown for the delay in preferring an appeal, another period of 60 days can be condoned by the Appellate Authority. In other words, an appeal could be filed within 60 days which could be extended by another 60 days to a total period of 120 days, if sufficient cause is shown. The appellant had preferred the appeal beyond the period of 120 days.

*8. The Single Bench has relied upon the judgment of the Supreme Court in the case of **Assistant Commissioner(CT) LTU, Kakinada and others versus Glaxo Smith Kline Consumer Health Care Limited, (2020) 19 SCC 681** wherein it has been held that the High Court in exercise of its writ jurisdiction cannot disregard the statutory period for redressal of the grievance and entertain the writ petition as a matter of course. Such an approach would render the legislative scheme and intention behind the stated*



provision otiose. The relevant extract of the judgment is reproduced hereunder:-

“We may now revert to the Full Bench decision of the Andhra Pradesh High Court in Electronics Corporation of India Ltd. (supra), which had adopted the view taken by the Full Bench of the Gujarat High Court in Panoli Intermediate (India) Pvt. Ltd. vs. Union of India & Ors.¹⁹ and also of the Karnataka High Court in Phoenix Plasts Company vs. Commissioner of Central Excise (Appeal), Bangalore. The logic applied in these decisions proceeds on fallacious premise. For, these decisions are premised on the logic that provision such as Section 31 of the 1995 Act, cannot curtail the jurisdiction of the High Court under Articles 226 and 227 of the Constitution. This approach is faulty. It is not a matter of taking away the jurisdiction of the High Court. In a given case, the assessee may approach the High Court before the statutory period of appeal expires to challenge the assessment order by way of writ petition 19 AIR 2015 Guj 97 20 2013 (298) ELT 481 (Kar.) on the ground that the same is without jurisdiction or passed in excess of jurisdiction by overstepping or crossing the limits of jurisdiction including in flagrant disregard of law and rules of procedure or in violation of principles of natural justice, where no procedure is specified. The High Court may



accede to such a challenge and can also non-suit the petitioner on the ground that alternative efficacious remedy is available and that be invoked by the writ petitioner. However, if the writ petitioner choses to approach the High Court after expiry of the maximum limitation period of 60 days prescribed under Section 31 of the 2005 Act, the High Court cannot disregard the statutory period for redressal of the grievance and entertain the writ petition of such a party as a matter of course. Doing so would be in the teeth of the principle underlying the dictum of a three-Judge Bench of this Court in Oil and Natural Gas Corporation Limited (supra). In other words, the fact that the High Court has wide powers, does not mean that it would issue a writ which may be inconsistent with the legislative intent regarding the dispensation explicitly prescribed under Section 31 of the 2005 Act. That would render the legislative scheme and intention behind the stated provision otiose.”

9. *In view of the aforementioned facts and circumstances of the case especially when the Single Bench has relied upon the judgment of the Supreme Court in the case of Glaxo Smith Kline Consumer Health Care Limited (supra) while dismissing the writ petitions, we do not find any infirmity or perversity in the judgment of the Single Bench warranting interference in the appeal.”*



5. Consequently, we do not find any illegality in the judgment of the Single Bench warranting interference by this Court. The Letters Patent Appeal being devoid of any merits stands dismissed.
6. Pending application(s), if any, also stands disposed of.

(ANUPINDER SINGH GREWAL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

October 30, 2025
Yag Dutt

Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No