



**CM-6315-LPA-2025
CM-1137-LPA-2018
CM-1138-LPA-2018
CM-1139-LPA-2018
CM-1140-LPA-2018 in/and
LPA-430-2018**

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

(102+205)

**CM-6315-LPA-2025
CM-1137-LPA-2018
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CM-1139-LPA-2018
CM-1140-LPA-2018 in/and
LPA-430-2018
Date of Decision : October 16, 2025**

M/s Kalsi Warehousing Corporation

.. Appellant

Versus

Punjab State Power Corporation Ltd. And others

.. Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present: Mr. Puneet Jindal, Senior Advocate, with
Ms. Malvi Aggarwal, Advocate, for the appellant.

Mr. Lokendra Singh, Advocate and
Mr. Arvind Bansal, Advocate, for the respondents-PSPCL.

Mr. T.P.S. Chawla, Sr. Deputy Advocate General, Punjab.

HARSIMRAN SINGH SETHI J. (ORAL)

CM-6315-LPA-2025

Present application has been filed for placing on record the decision
in respect of the same issue between the parties as Annexure A-4.

Keeping in view the averments made in the application, which are
duly supported by an affidavit, the application is allowed and Annexure A-4 is
taken on record.

CM-1137-LPA-2018

Present application has been filed for condonation of delay of 139
days in filing the appeal.



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Keeping in view the averments made in the application, which are duly supported by an affidavit, the application is allowed. Delay of 139 days in filing the appeal is condoned.

CM-1138-LPA-2018

As prayed for, the application is allowed.

CM-1139-LPA-2018

As prayed for, the application is allowed.

Annexure A-1 to A-3 are taken on record.

LPA-430-2018

1. Learned Senior Counsel for the appellant contended that the impugned order dated 14.09.2017 passed by the learned Single Judge is devoid of any reasons for dismissing the claim of the appellant and the reason given by the learned Single Judge in the impugned judgment is that since no error has been found in the final order of the assessment as well as order passed by the Appellate Authority, no interference of the Court is needed.

2. Learned Senior Counsel for the appellant submits that similar question has again been decided by another Bench in the case of the appellant only and after considering the relevant provisions of law, while passing order dated 06.11.2024 in CWP No.8353 of 2014, the benefit has been given to the appellant for the other similarly situated premises.

3. Learned Senior Counsel for the appellant further submits that the case needs to be remanded back to the learned Single Judge for fresh adjudication keeping in view the abovementioned order and the settled principle of law on the issue concerned.



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4. Learned counsel for the respondents has not been able to dispute that the provisions of law, which were brought into operation to claim a benefit, were not considered by the learned Single Judge though, the same has been considered by another Bench subsequently.

5. Keeping in view the totality of the circumstances, the impugned order dated 14.09.2017 passed by the learned Single Judge which does not deal with all the issues raised in the writ petition, is set aside. The case is remanded back to the learned Single Judge for fresh adjudication.

6. The present appeal is disposed of in above terms.

7. Civil miscellaneous application pending if any, also stands disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

October 16, 2025
harsha

(AMARINDER SINGH GREWAL)
JUDGE

Whether speaking/reasoned : Yes
Whether reportable : No