2025:PHHC:166408-DB

112 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-34169-2025
Date of Decision: December 01, 2025

M/S INDIAN BULLION MARKET ASSOCIATION .....Petitioner

Versus

STATE OF HARYANA AND OTHERS ..... Respondents

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL

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

Ms. Mamta Singla Talwar, DAG, Haryana.

****

LISA GILL, J.

1. Prayer in this writ petition reads as under:-

> " Civil Writ Petition under Article 226 of the Constitution of India for issuing a writ in the nature of certiorari quashing the following order:-
>
> A. Recovery notice dated 11.09.2025, Annexure P/29 issued by Excise and Taxation Officer-cum-Assessing Authority, Karnal;
> B. Reassessment order dated 30.03.2022, Annexure P/27 passed by Excise and Taxation Officer-cum-Assessing Authority, Karnal;
> C. Demand notice dated 30.03.2022, Annexure P/28 passed by Excise and Taxation Officer, Karnal;

CWP-34169-2025

D. Order dated 09.03.2018, Annexure P/16 passed in first appeal by Joint Excise and Taxation Commissioner (Appeals), Haryana;
E. Order dated 08.10.2018, Annexure P/18 passed in second appeal by Haryana Value Added Tax Tribunal, Haryana;

AND

for issuance of a writ of mandamus for directing the Joint Excise and Taxation Commissioner (Appeals), respondent No. 3 to entertain and decide the statutory appeal filed by the petitioner against the ex-parte order of assessment dated 21.03.2017 without insisting upon any pre-deposit, bank guarantee or surety bond;

AND/OR

for issuance of such other appropriate order(s) or directions, which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in favour of the petitioner."

2. Learned counsel for petitioner submits that assessment order for the year 2013-14 was passed on 21.03.2017. First appeal filed by petitioner was dismissed by Appellate Authority on 09.03.2018 on the ground of non-compliance of Section 33(5) of Haryana Value Added Tax Act, 2003 which provides for furnishing of bank guarantee or adequate security for disputed amount as a pre-condition for entertainment of an appeal filed by Assessee. Learned Tribunal also dismissed the appeal filed by petitioner challenging said orders on 08.10.2018. In the interregnum vide order dated 16.08.2017, rectification of demand was carried out. Petitioner was held liable to deposit a sum of Rs.58,72,31,132/- instead of 59,54,86,799/-.

3. Subsequent thereto, re-assessment proceedings were carried out in respect to same assessment year i.e. 2013-14 and order dated 30.03.2022 was

passed whereby petitioner was held liable to deposit Rs.5,06,61,000/-. Demand notice dated 30.03.2022 was also issued.

4. Learned counsel for petitioner submits that issue as involved is directly covered by decision dated 16.09.2024 of co-ordinate Bench passed in **CWP-20059-2019** (**M/s Anand Rathi Commodities International Private Limited versus The State of Haryana and others**). Petitioner is not carrying on any business whatsoever since the year 2014 and it cannot be left remediless on the ground of non-compliance of Section 33(5) of Haryana Value Added Tax Act. It is further submitted that CWP-8782-2023 challenging assessment order dated 08.12.2020 for assessment year 2013-14 in respect to State of Punjab is pending adjudication on 18.02.2026. It is, thus, prayed that this petition be allowed.

5. Learned counsel for respondents, on advance notice, opposes the petition. Dismissal thereof is sought.

6. We have heard learned counsel for parties and have perused the file with their able assistance.

7. It is a matter of record that assessment order was initially passed on 21.03.2017. Appeals filed by petitioner were dismissed by learned First Appellate Authority as well as Tribunal on 09.03.2018 and 08.10.2018, respectively. Re-assessment order was passed on 30.03.2022 with notice of demand also being issued on the same day. Admittedly, no steps were taken by petitioner till issuance of recovery notice dated 11.09.2025. There is no explanation, leave alone a reasonable explanation pleaded in the writ petition or even argued before us for this delay.

CWP-34169-2025

8. Admittedly, there is no limitation for filing of writ petition but at the same time, it is a settled position that litigant should approach the Court within a reasonable period of time. Gainful reference in this regard can be made to judgments of Hon'ble the Supreme Court in **Bharat Coking Coal Ltd. and others vs. Shyam Kishore Singh (2020) 3 SCC 411; Union of India and others vs. N. Murugesan and others (2022) 2 SCC 25; State of Orissa and another vs. Laxmi Narayan Das (Dead) through LRs and others 2023 LiveLaw (SC) 527** and **Bichitrananda Behera vs. State of Orissa and others 2023 AIR (SCC) 5064.**

9. It has been held by Hon'ble the Supreme Court in **Chairman, State Bank of India vs. M J James, (2022) 2 SCC 301** as under:-

> " What is a reasonable time is not to be put in a straitjacket formula or judicially codified in the form of days, etc. as it depends upon the facts and circumstances of each case. A right not exercised for a long time is nonexistent. Doctrine of delay and laches as well as acquiescence are applied to non-suit the litigants who approach the court /appellate authorities belatedly without any justifiable explanation for bringing action after unreasonable delay. In the present case, challenge to the order of dismissal from service by way of appeal was after four years and five months, which is certainly highly belated and beyond justifiable time. Without satisfactory explanation justifying the delay, it is difficult to hold that the appeal was preferred within a reasonable time."

10. This position has been reiterated by Hon'ble the Supreme Court in the case of **Bichitrananda Behera** (supra).

11. Learned counsel for petitioner is unable to point out any ground whatsoever for explaining the delay in filing the present petition now in

CWP-34169-2025

October, 2025. Even after passing of re-assessment order on 30.03.2022, no steps were admittedly taken by petitioner.

12. We do not find any merit in the argument that as business was closed since 2014, an opportunity should be afforded at this stage to petitioner as prayed for. It is apparent that petitioner was pursuing the matter during re-assessment proceedings as well which culminated in order dated 30.03.2022. We also do not find any justification for tagging this writ petition with CWP-8782-2023 as has been suggested by learned counsel for petitioner.

13. No other argument has been addressed.

14. Keeping in view facts and circumstances as above, writ petition is dismissed being hit by delay and laches.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

December 01, 2025
Rts

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