

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARHSr. No.115 and 257CM-4838-CWP-2026 in/and
CWP-821-2024 (O&M)
Date of decision : 30.03.2026

M/s Garg and Company

..... Petitioner

Versus

State of Haryana and another

..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJIPresent : Mr. Alok Mittal, Advocate, for the applicant/petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, for the revenue.

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DEEPAK SIBAL, J. (Oral)

1. Through this petition challenge is made to the order dated 02.01.2024, passed by respondent No. 2, denying refund to the petitioner but during the pendency of this petition before this Court the petitioner has challenged the said order through filing of a statutory appeal before the Joint Excise and Taxation Commissioner (Appeal), Hisar (for short, JETC).

2. In the light of the above development, learned counsel for the petitioner submits that he be permitted to withdraw this petition with liberty to pursue the aforesaid appeal but the time spent before this Court may be excluded from the period of limitation prescribed for filing of the said appeal before the JETC.

3. Learned counsel for the respondents submits that he has no objection to the withdrawal of this petition by the petitioner to pursue the aforesaid appeal and that because the petitioner had filed this petition just eight



days after the passing of the impugned order dated 02.01.2024, he has also no objection in case the time spent by the petitioner in pursuing this petition is ordered to be excluded from the period of limitation prescribed for filing of the aforesaid appeal before the JECT.

4. After hearing the learned counsel for the parties, we permit the petitioner to withdraw this petition to pursue its aforesaid statutory remedy of appeal already availed of by it to challenge therein the impugned order dated 02.01.2024, denying refund to it.

5. In the light of the above fair stand taken by learned counsel for the respondents, we also direct that the time spent by the petitioner before this Court in pursuing this petition shall be excluded from the period of limitation prescribed for filing of the said appeal.

6. Pending miscellaneous application(s), if any, also stand disposed of.

[DEEPAK SIBAL]
JUDGE

30.03.2026
shamsher

[LAPITA BANERJI]
JUDGE

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