



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

**210**

LPA-100-2021 (O&M)  
Date of Decision:- 26.05.2026

Gurjant Singh

... Appellant

Versus

Financial Commissioner Revenue (Appeals) and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI**  
**HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present:- Mr. Navjot Singh, Advocate for the appellant.

Ms. Gagandeep Kaur, D.A.G, Punjab.

Mr. P.K.S. Phoolka, Advocate for respondent No.4.

\*\*\*\*\*

**HARSIMRAN SINGH SETHI, J. (Oral)**

1. After arguing for some time, learned counsel appearing on behalf of the appellant submits that the present appeal may kindly be disposed of having been not pressed any further, but the respondents be directed to conduct remand proceedings in a time bound manner, so that no prejudice is caused to anyone.

2. Ordered accordingly.

3. Keeping in view the fact that enough time has already been elapsed, the authorities concerned are directed to finalize the same within a period of 3 months from receipt of certified copy of this order.



LPA-100-2021 (O&M) ( 2 )

- 4. The present appeal stands disposed of accordingly.
- 5. Pending civil miscellaneous application, if any, stands disposed of.

( HARSIMRAN SINGH SETHI )  
JUDGE

26.05.2026  
Pankaj

( DEEPAK MANCHANDA )  
JUDGE

|                            |        |
|----------------------------|--------|
| Whether speaking /reasoned | Yes/No |
| Whether Reportable         | Yes/No |