



CWP-3294-2023
Date of Decision: February 06, 2026

Versus

STATE OF HARYANA AND OTHERS Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present: Ms. Krati Singh, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Sourabh Goel, Senior Standing Counsel with
Ms. Geetika Sharma, Advocate for respondents No. 2 and 3.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside memo dated 04.01.2023 (Annexure P-1) issued by respondent No. 2, intimating that Excise and Taxation Commissioner, Haryana has rejected petitioner's request for post-facto sanction of time for realization of export proceeds.

2. Various arguments have been raised by learned counsel for petitioner including the one that there has been no consideration whatsoever of the grounds as raised by petitioner inasmuch as there is no time limit for seeking condonation of delay in receipt of exports remittance. Furthermore, there is no such time limit in the Statute prescribing the period for remittance. It is further

submitted that in any case, authority had to be cognizant of period in question wherein there was an outbreak of pandemic COVID-19.

3. At this juncture, without considering the arguments as above, we note that memo dated 04.01.2023 is only a communication and intimation of an order, purportedly passed by Excise and Taxation Commissioner rejecting petitioner's application/ representation. This is admittedly a communication sent by Deputy Excise and Taxation Commissioner (GST) for Excise and Taxation Commissioner, Panchkula. Relevant part of communication reads as under:-

“ The said matter has been examined by Worthy Excise and Taxation Commissioner, Haryana and has observed no satisfactory grounds for post-facto approval for extension of time limit in realization of export proceeds for exports made during the period April 2020 to July 2020, the request has been declined by Worthy Excise and Taxation Commissioner, Haryana.”

4. In view of above, learned counsel for the Department was called upon to produce copy of the order which was actually passed by Excise and Taxation Commissioner. In compliance thereof, original record has been produced before us today.

5. Learned counsel for respondents is unable to deny that no independent speaking order as such has been passed by Excise and Taxation Commissioner. Commissioner vide office note dated 23.12.2022 has declined petitioner's request for post facto extension of time which was conveyed to the petitioner vide memo dated 04.01.2023. It is apparent that no order as such has

been passed by Excise and Taxation Commissioner in accordance with law after considering the facts, circumstances and issues involved after affording an opportunity of hearing to petitioner. It is simply noted that sole plea in application is that delay was due to outbreak of pandemic, therefore, request for post-facto approval is rejected. In our considered opinion such action is not sustainable.

6. Keeping in view the admitted position as above, memo dated 04.01.2023 is set aside; matter is remitted to the Excise and Taxation Commissioner to consider the same after affording due opportunity to petitioner in accordance with law and taking into consideration all the grounds as raised by petitioner.

7. Writ petition is, accordingly, disposed of.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

February 06, 2026

Rts

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No