



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

**(109) CM-1788-LPA-2026;
CM-1789-LPA-2026;
CM-1790-LPA-2026; &
CM-1791-LPA-2026 in/and
LPA-714-2026
Date of Decision : March 23, 2026**

Jagjit Singh Bariana alias Jagjit Singh .. Appellant

Versus

**Financial Commissioner (Appeals), Punjab and others
.. Respondents**

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE VIKAS SURI**

Present: Mr. Manish Singh Dadwal, Advocate, for the appellant.

HARSIMRAN SINGH SETHI J. (ORAL)

CM-1788-LPA-2026

Present application has been filed seeking condonation of delay of 133 days in filing the appeal.

Keeping in view the averments made in the application, which are duly supported by an affidavit, the application is allowed. Delay of 133 days in filing the appeal is condoned.

LPA-714-2026 (O&M)

1. After arguing for some time, learned counsel for the appellant submits that valid arguments could not be raised before the learned Single Judge hence, the present appeal may kindly be disposed of having been not pressed any further with liberty to the appellant to file a review before the learned Single Judge.

- 2. Ordered accordingly.
- 3. Civil miscellaneous application pending if any, also stands disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

March 23, 2026
harsha

(VIKAS SURI)
JUDGE

Whether speaking/reasoned : Yes
Whether reportable : No