



CWP-9655-2026 (O&M)

-1-

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

128

CWP-9655-2026 (O&M)

Date of decision: 01.04.2026

Balwinder Kaur

....Petitioner

Vs.

Financial Commissioner (Appeals), Punjab and others

....Respondents

CORAM : HON'BLE MR. JUSTICE HARSH BUNGER

Present: Mr. Naresh Chander, Advocate
for the petitioner.

HARSH BUNGER J. (Oral)

1 Petition herein is, filed under Articles 226/227 of the Constitution of India, seeking a writ in the nature of Certiorari, for setting aside the order dated 21.11.2025 (Annexure P-6) passed by learned Financial Commissioner (Appeals), Punjab, whereby the revision petition (ROR No.925 of 2025) preferred by the petitioner has been dismissed in default.

1.1 A further prayer has been made for setting aside the order dated 30.01.2026 (Annexure P-11) passed by learned Financial Commissioner (Appeals), Punjab, whereby an application (Miscellaneous No.165 of 2025) filed by the petitioner, seeking restoration of the main revision petition (ROR No.925 of 2025) has also been dismissed.

2. Briefly, feeling aggrieved against mutation No.1889 of village Bopar Rai Baj Singh, Tehsil Ajnala, District Amritsar, in respect of inheritance to estate of Sh. Joginder Singh (who is stated to have expired on

**CWP-9655-2026 (O&M)****-2-**

13.06.2016), petitioner preferred a revision petition (ROR No. 925 of 2025) before the learned Financial Commissioner, challenging the order dated 03.07.2025 (Annexure P-3) passed by learned Commissioner, Jalandhar Division, Jalandhar.

2.1 The aforesaid revision petition came to be dismissed for non-prosecution vide order dated 21.11.2025 (Annexure P-6).

2.2 Thereafter, the petitioner preferred an application (Miscellaneous No.165 of 2025) on 24.11.2025, seeking restoration of the main revision petition (ROR No.925 of 2025); however the said application has been dismissed vide order dated 30.01.2026 (Annexure P-11).

3. In view of the aforementioned circumstances, present petition has been filed before this Court, for seeking relief(s) as noted hereinabove.

4. Heard.

5. Considering the nature of order being passed, notice of motion is being issued only to the official respondents No.1 to 4/State, at this stage, and there is no necessity to seek any response from the private respondents or even to serve private respondents No.5 to 15.

6. Mr. Nirmaljeet Singh Diwana, Senior Deputy Advocate General, Punjab, who is present in Court, accepts notice on behalf of respondents No.1 to 4-State, and very fairly submits that no reason is forthcoming in the order dated 30.01.2026 (Annexure P-11).

7. A perusal of the order dated 30.01.2026 (Annexure P-11) reveals that the abovesaid order is a non-speaking order as no reasoning is forthcoming, as to what has weighed in the mind of the learned Financial

**CWP-9655-2026 (O&M)****-3-**

Commissioner in dismissing the application seeking restoration of the main revision petition i.e. ROR No.925 of 2025.

8. I have gone through the application dated 24.11.2025 (Annexure P-7) filed by the petitioner seeking restoration of the main case i.e. ROR No.925 of 2025 (which was dismissed for non-prosecution vide order dated 21.11.2025). A perusal of the said application would show that the reason for non-appearance on the part of the learned counsel was stated in para No.5 of the application, wherein it was mentioned that 'on account of some personal difficulty, the counsel for the petitioner had to go out of station'. It has further been mentioned that although, he had requested another counsel to appear on his behalf to make a request for adjournment; however, such prayer was not accepted.

9. During the course of hearing, learned counsel for the petitioner assures that the petitioner will be represented through her counsel on each and every date of hearing before the learned Financial Commissioner and would not seek unnecessary adjournments.

10. In my considered view, there is no reason to doubt the ground mentioned by the learned counsel for the petitioner for his non-appearance on 21.11.2025; however, keeping in view the assurance given by the learned counsel for the petitioner and also the well-established position that matters should be decided on its own merits rather than technicalities so as to bring finality to the rights of the parties; I deem it appropriate to set aside orders dated 21.11.2025 and 30.01.2026 (Annexures P-6 and P-11 respectively) passed by the learned Financial Commissioner, Punjab; and restore the main



CWP-9655-2026 (O&M)

-4-

revision (ROR No.925 of 2025) on the board of learned Financial Commissioner (Appeals), Punjab, to its original number and status, subject to the payment of costs of Rs.5,000/-, to be paid by the petitioner in the account of ***“Punjab and Haryana High Court Clerks’ Bar Association (Account No.65004775776, S.B.I. High Court Branch)”*** within a period of two weeks from today.

10.1. In the event of failure to pay the costs within the aforesaid period, the petition would stand automatically dismissed and the orders dated 21.11.2025 and 30.01.2026 (Annexures P-6 and P-11 respectively) shall remain intact.

11. The petitioner is directed to appear before the Financial Commissioner, Punjab through their counsel on 27.04.2026 or any other date as may be fixed by the Financial Commissioner, Punjab.

12. It is made clear that restoration of the revision petition will not mean that the learned Financial Commissioner is barred in any manner from proceeding in the matter in accordance with law or as the circumstances may warrant.

13. The present writ petition is disposed of in the aforestated terms.

14. All pending application(s), if any, shall also stand closed.

(HARSH BUNGER)
JUDGE

01.04.2026
ankit

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No