



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

Sr. No.115

CWP-13264-2026

Date of decision: 01.05.2026

The Punjab State Coop. Supply and Marketing Federation Ltd.
....Petitioner

Versus

Union of India and others
....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present: Mr. Aman Bansal, Advocate and
Ms. Anjali Bansal, Advocate, for the petitioner.

Mr. Vaibhav Gupta, Advocate, for the respondents.

* * *

DEEPAK SIBAL, J. (Oral)

1. Against the assessment order dated 26.12.2019, pertaining to the assessment year 2017-18, the petitioner, on 18.01.2020, filed a statutory appeal before respondent No.2 which even after the passage of about 6½ years from the date of its filing has not been decided which delay in deciding of the petitioner's statutory appeal is not appreciated by us.

2. In the light of the above, after accepting the prayer made by learned counsel for the petitioner, the present petition is disposed of with a direction to respondent No.2 to finally dispose of the petitioner's aforesaid appeal within one month from the date of receipt of a copy of this order, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

May 01, 2026

Jyoti 1

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>