



CWP-16224-2026 (O&M)

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

CWP-16224-2026 (O&M)

Date of decision: 01.07.2026

M/S SHUBHAM ENTERPRISES, KAITHAL

....Petitioner

Versus

THE STATE OF HARYANA AND OTHERS

...Respondents

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**

Present: Mr. Rajiv Agnihotri, Advocate
for the petitioner.

Mr. Sourabh Goel, Addl. A.G., Haryana.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. This petition seeks to assail the orders passed by the appellate authority dated 10.07.2019 (Annexure P-2) and 28.08.2018 (Annexure P-5), whereby the appeal filed by the petitioner has been dismissed on account of failure to deposit the requisite amount in terms of the statutory scheme. The orders impugned herein though were passed in the year 2019 for Assessment Year 2013-14, but the writ petition has been filed in the year 2026. The only ground taken to explain the inordinate delay of nearly 07 years in approaching the Court is that similar grievances in respect of other assesseees and in respect of same petitioner for a different year is engaging attention of this Court.

2. We are not impressed by the ground so taken to explain the delay, inasmuch as the petitioner was well aware about the orders passed against it in the year 2019. No satisfactory explanation has been furnished for not approaching this Court within a reasonable period of time. The delay of nearly



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07 years in approaching the Court will have to be explained with reference to some reasonable basis/material, which we find to be lacking in this case.

3. The legality of the statutory provision requiring pre-deposit of amount for filing appeal has been tested by the Supreme Court in *M/s Tecnimont Private Limited (formerly known as Technimont ICB Private Limited) vs. State of Punjab and others, (2021) 12 SCC 477*, and has been upheld.

4. The limited ground on which writ petition has been permitted to be entertained is the genuine inability of the assessee to deposit such amount. Such inability will have to be substantiated in challenge made before the Court within a reasonable time. Merely because petitions at the instance of others have been entertained, or for one or the other year in respect of the petitioner also, would hardly be a ground to entertain a fresh petition after 07 years.

5. Petition stands dismissed accordingly.

6. Pending applications, if any, shall stand disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

01.07.2026

mohit goyal

Whether speaking/reasoned	:	Yes / No
Whether reportable	:	Yes / No