



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

**CWP-19292-2026 (O&M)
Date of Decision:01.07.2026**

KARAMJEET KAUR

.....PETITIONER(S)

VERSUS

EXCISE COMMISSIONER PUNJAB AND OTHERS

....RESPONDENT(S)

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

Present: Mr. Lakhwinder S. Sidhu, Advocate for the petitioner.

Ms. Samdisha Kaur, AAG, Punjab.

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

1. This petition assails the order passed by the appellate authority under Section 14 of the Punjab Excise Act, 1914 (for short, '**Act of 1914**'), whereby the appellate authority has refused to interfere with the auction proceedings conducted on 29.09.2025.

2. It transpires that certain excise dues were determined against the petitioner, and for recovery of such dues, the property of the petitioner was put to auction. The determination of excise dues against the petitioner has attained finality and is not the subject matter of challenge. What is assailed is the conduct of the auction, primarily on the ground that the property ought to have been put to auction in parcels. The auction proceedings have been challenged before the appellate authority under Section 14 of the Act of 1914. The appellate authority has noted that for any error in the conduct of the auction, the remedy available to the petitioner was to approach the competent forum under Section 91(1) of the Punjab Land Revenue Act, 1887 (for short, '**Act of 1887**').

3. In that view of the matter, the challenge laid to the auction proceedings has been repelled.

4. Though learned counsel for the petitioner has argued with vehemence that the auction itself is illegal, he has not been able to show any infirmity in the view taken by the appellate authority, according to which the remedy available to the petitioner was under the provisions of the Act of 1887. Once that be so, the proper remedy for the petitioner was to approach the competent forum under the Act of 1887.

5. Faced with the above observation, learned counsel for the petitioner states that the petitioner be permitted to approach the competent forum.

6. Leaving it open to the petitioner to approach the competent forum by way of appropriate proceedings, this petition is ***disposed of***.

7. All submissions on the aspect of delay in approaching the authority shall remain open to be canvassed before the competent authority.

8. All pending miscellaneous application(s), if any, shall also stand disposed of.

**[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE**

**[ROHIT KAPOOR]
JUDGE**

JULY 01, 2026

Rahul Joshi

1. Whether Speaking/reasoned	Yes/No
2. Whether Reportable	Yes/No