



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

119**CWP-38449-2025****Date of Decision : 10.03.2026****M/s R. K. Enterprises****....Petitioner****Versus****State of Haryana and others****....Respondents**

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

Present: Ms. Aakriti, Advocate for the petitioner.

Ms. Anu Pal, Additional Advocate General, Haryana.

Harsimran Singh Sethi, J. (Oral)

1. The present petition has been filed seeking quashing of order dated 16.09.2025 (Annexure P-5) by which, the appeal dated 30.01.2024 (Annexure P-4) has been rejected on the ground of delay being illegal and in contravention of notifications dated 02.11.2023 (Annexure P-2) and 23.11.2023 (Annexure P-3).

2. The learned counsel for the petitioner argues that the period of filing of appeal has been extended till 31.01.2024 in terms of notification dated 02.11.2023 (Annexure P-2) issued by the Government of India and similar notification dated 23.11.2023 (Annexure P-3) issued by the Government of Haryana, in case limitation to file such appeal had already expired on 31.03.2023 but with certain conditions. The learned counsel for the petitioner further submits that under said notifications by complying with the terms and conditions of such notifications, an appeal dated 30.01.2024 was preferred by the petitioner, copy of which has been appended as Annexure P-4 but, without going through the notification dated 02.11.2023 (Annexure P-2)



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issued by the Government of India and similar notification dated 23.11.2023 (Annexure P-3) issued by the Government of Haryana, the said appeal dated 30.01.2024 has also been dismissed by the learned Joint Commissioner of State Tax (Appeals), Ambala, on the ground of delay, which is incorrect as the last date to file an appeal has already been extended till 31.01.2024.

3. Notice of motion.

4. Ms. Anu Pal, the learned Additional Advocate General, Haryana, accepts notice on behalf of respondent – State and on instructions submits that impugned order dated 16.09.2023 (Annexure P-5) be treated as withdrawn with liberty to pass afresh order in accordance with law.

5. Keeping in view the inadvertence of the non-consideration of notification dated 02.11.2023 (Annexure P-2) issued by the Government of India and similar notification dated 23.11.2023 (Annexure P-3) issued by the Government of Haryana, the learned counsel for the petitioner submits that on statement of the learned State counsel, the present petition may kindly be disposed of having not been pressed any further.

6. Ordered accordingly.

7. Pending applications, if any, also stand disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

(VIKAS SURI)
JUDGE

March 10, 2026

Varinder

Whether speaking/reasoned : Yes

Whether reportable : No