



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

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CWP-17480-2022

Date of Decision: 13.05.2026

GAWAR CONSTRUCTION LIMITED

..... Petitioner

Versus

EXCISE AND TAXATION COMMISSIONER AND ORS

....Respondents

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

Present : Mr. Puneet Aggarwal, Advocate for the petitioner.

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

DEEPAK SIBAL, J. (Oral)

Learned counsel for the petitioner submits that since now the Haryana Tax Tribunal (for short – the Tribunal) is now functional, he may be permitted to withdraw this petition with permission to challenge the order dated 31.03.2022 (Annexure P-6) through filing of a statutory appeal before the Tribunal under Section 33 of the Haryana Value Added Tax (HVAT) Act, 2003 (for short, '2003 Act') but because this petition has remained pending before this Court for the last about 04 years, during which period, the Haryana Tax Tribunal was not functional, if the afore appeal is filed by the petitioner within 04 weeks, the respondents may not object to the entertainability of the said appeal on the issue of limitation.

2. Mr. Sourabh Goel, Addl. A. G. Haryana, who appears for the respondent-State fairly submits that in view of the afore peculiar facts, if the petitioner files an appeal to challenge therein the impugned order dated



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31.03.2022 (Annexure P-6) within 04 weeks from today, the State shall not question the entertainability of the appeal on the issue of limitation.

3. In the light of the above statements made before us we permit withdrawal of this petition with liberty to the petitioner to file an appeal before the Tribunal under Section 33 of the 2003 Act to challenge therein the impugned order dated 31.03.2022 (Annexure P-6) and if such appeal is filed within 04 weeks from today, in terms of the statement made before us by the learned State counsel, the State shall not object to the entertainability of the appeal on the ground that the same is time barred.

[DEEPAK SIBAL]
JUDGE

13.05.2026*Jyoti Thakur*

[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No