

## Industrial Cables (India) Ltd. Vs State of Punjab and Others

**Court:** High Court Of Punjab And Haryana At Chandigarh

**Date of Decision:** Aug. 27, 2010

**Acts Referred:** Constitution of India, 1950 " Article 226

**Hon'ble Judges:** Rajesh Bindal, J; Adarsh Kumar Goel, J

**Bench:** Division Bench

**Final Decision:** Dismissed

### Judgement

Adarsh Kumar Goel, J.

This petition seeks quashing of order dated 2.11.2004, Annexure P-7.

2. By the said order, the Sales Tax Tribunal, Punjab dismissed the appeals of the petitioner against orders of assessment and levy of penalty under

the provisions of the Punjab General Sales Tax Act, 1948. The petitioner also filed an application for rectification of the said order which was

dismissed on 8.11.2005. To explain delay and not availing of remedy of reference available under the Statute, contention raised on behalf of the

petitioner is that the petitioner had instructed his Counsel to file application for reference but the Counsel failed to do so.

3. It is patent that the petitioner moved this Court six years after passing of the impugned order and five years after dismissal of the application for

rectification. The petition, thus, suffers from laches and cannot be entertained, at this stage.

4. It is well settled that for invoking jurisdiction under Article 226 of the Constitution, the petitioner should come to the Court at the earliest

reasonable opportunity. Reference may be made to judgment of Constitution Bench of the Hon'ble Supreme Court in Tilokchand and Motichand

and Others Vs. H.B. Munshi and Another, , paras 10, 41 and 65. The principles laid down therein have been reiterated, inter-alia, in Eastern

Coalfields Limited v. Dugal Kumar (2008) 14 SCC 295, paras 24 to 29.

5. Accordingly, the petition is dismissed.