

CM-5405-CWP-2025 in/and RA-CW-181-2025 in CWP-10718-2024
along with
CM-5404-CWP-2025 in/and RA-CW-180-2025 in CWP-24601-2021 -1-

169 (2 Cases)

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

Date of Decision: 07.04.2025

(I)

2025:PHHC:048272



**CM-5405-CWP-2025 in/and
RA-CW-181-2025 in
CWP-10718-2024**

Adhikaansh Realtors Pvt. Ltd. Through Its Authorized Signatory
Parveen Arora

.....Applicant/Petitioner

Versus

Financial Commissioner, Revenue, Haryana and others

..... Respondents

(II)

2025:PHHC:048273



**CM-5404-CWP-2025 in/and
RA-CW-180-2025 in
CWP-24601-2021**

Adhikaansh Realtors Pvt. Ltd.

.....Applicant/Petitioner

Versus

Financial Commissioner, Revenue, Haryana and others

..... Respondents

CORAM: HON'BLE MR. JUSTICE HARSH BUNGER

Present: Mr. Ashish Chopra, Senior Advocate assisted by
Ms. Rupa Pathania, Advocate
for the applicant(s)/petitioner(s).

Mr. S.S. Panwar, Addl. A.G., Haryana.

**CM-5405-CWP-2025 in/and RA-CW-181-2025 in CWP-10718-2024
along with
CM-5404-CWP-2025 in/and RA-CW-180-2025 in CWP-24601-2021 -2-**

HARSH BUNGER J. (ORAL)

This order shall dispose of two review applications, bearing RA-CW-181-2025 and RA-CW-180-2025, as prayer in both of them is for reviewing of common order dated 11.03.2025 (Annexure A-1) passed in CWP-10718-2024 and CWP-24601-2021.

2. The only ground for seeking review of the aforesaid order (Annexure A-1) is that in CWP-10718-2024, the review applicant/petitioner had also made another prayer for issuance of a writ in the nature of Mandamus for declaring the proceedings in the revision petitions, being ROR No.352 of 2020-21 and ROR No.17 of 2022, to be non-est in view of order dated 28.07.2021 (Annexure P-5 in CWP-10718-2024).

3. Heard.

4. In my considered view, the review applicant/petitioner had initially filed CWP-24601-2021, *inter alia*, challenging order dated 22.11.2021 (Annexure P-13 therein), whereby an application submitted by the review applicant/petitioner for being impleaded as party in the aforementioned revision petition, i.e. ROR No.352 of 2020-21, was dismissed. It was only during the pendency of the said writ petition (CWP-24601-2021) that the learned Financial Commissioner proceeded to finally decide the said revision petitions (ROR No.352 of 2020-21 and ROR No.17 of 2022), vide order dated 08.04.2024 (Annexure P-17 in CWP-10718-2024).

4.1 Vide the order under review, order dated 22.11.2021 (Annexure P-13 in CWP-24601-2021), rejecting the application submitted by the review applicant/petitioner seeking impleadment in the aforesaid revision petitions, has been set aside; and even the order dated 08.04.2024

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(Annexure P-17 in CWP-10718-2024), passed by the learned Financial Commissioner, allowing the revision petitions, filed by private respondents, stands set aside. Now, the matter has been remanded to the learned Financial Commissioner for deciding the aforesaid revision petitions afresh, accordingly, I refrain from making any observation on the aforesaid plea taken by the review applicant/petitioner in the instant review application, lest it shall prejudice either of the sides. Suffice it to say that the parties would be at liberty to raise all the pleas before the Financial Commissioner.

6. At this stage, another submission has been made by learned counsel for the review applicant/petitioner that the matter has been remitted to the Financial Commissioner for deciding the revision petitions afresh within a period of four months, however, it is prayed that the said period of four months be reduced to four weeks.

7. I have considered the aforesaid prayer as well, however, I do not find any substance in the same, as in my considered view, a period of four months, as granted to the Financial Commissioner vide order dated 11.03.2025 (Annexure A-1), is not that long so as to cause any prejudice to either of the parties.

8. Accordingly, finding no merit in the instant review application, the same is dismissed.

9. All pending application(s), if any, shall also stand closed.

10. Photocopy of this order be placed on the file of connected case.

07.04.2025

Apurva

(HARSH BUNGER)

JUDGE

1. Whether speaking/reasoned : Yes/No
2. Whether reportable : Yes/No