



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

**CWP-17178-2025 (O&M)
Date of Decision: 22.09.2025**

M/S LOVELY ENTERPRISES

..... Petitioner(s)

Versus

STATE OF PUNJAB AND OTHERS

..... Respondent(s)

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE RAMESH KUMARI**

Present: Mr. Vishal Goel, Advocate for petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

LISA GILL, J.

1. Prayer in this writ petition is for quashing notice dated 23.12.2024 (Annexure P-4), passed by Excise Commissioner, Punjab.
2. Learned counsel for respondent, on advance notice raises a preliminary objection qua entertainability of this writ petition in view of remedy of revision available under Section 15(4) of the Punjab Excise Act, 2014 (for short 'Act, 1914'). It is submitted that similarly situated petitioners have already sought this remedy and their revision petitions are pending adjudication before Financial Commissioner. Present petitioner is also at liberty to file revision petition.
3. Faced with the above, learned counsel for petitioner submits that this writ petition may be permitted to be withdraw with liberty to petitioner to file revision petition under Section 15(4) of the Act, 1914, however, objection regarding limitation may not be taken.

4. Keeping in view the facts and circumstances as above and the specific stand taken by respondent, this writ petition is dismissed as withdrawn with liberty to petitioner to avail its remedy under Section 15(4) of the Act, 1914 was. Petitioner should not raise question of limitation as copy of impugned order dated 23.12.2024 was supplied in March, 2025 and present writ petition was filed in May 2025, therefore, as such there is no delay. Petitioner is at liberty to file appropriate application seeking condonation of delay. Period spent pursuing the present writ petition needless to say would be excluded and petitioner may explain rest of the period in accordance with law.

5. It is clarified that there is no expression of opinion on the merits of matter.

(LISA GILL)
JUDGE

(RAMESH KUMARI)
JUDGE

22.09.2025

Sunil

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No