

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.105

CWP No.27168 of 2017 (O&M)

Date of decision: 14.05.2018

M/s R.S. Steel Traders

....Petitioner

versus

State of Haryana and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DEEPAK SIBAL**

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Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

Ms. Tanish Peshawaria, DAG, Haryana.

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RAJESH BINDAL, J.

The present writ has been filed impugning order dated 25.10.2017 passed by the Excise and Taxation Officer of State Tax, Hansi-cum-Proper Officer, under Section 129(1)(a) of Haryana Goods and Services Tax/Central Goods and Services Tax of the Act, 2017. The writ petition was filed on 27.11.2017 with a grievance that under the Act no Appellate Authority has been constituted.

On 29.11.2017, learned State counsel was asked to apprise the status of constitution of the Appellate Authority under the Act.

On 07.02.2018, this Court had passed the following order:-

“The pendency of this writ petition will not prevent the petitioner from filing an appeal for the purpose of saving the bar of limitation, if any. Such appeal would be without prejudice to the

rights and contentions in this writ petition.”

Today, learned counsel for the State has produced the notification dated 19.04.2018 appointing the Appellate Authority under the Haryana Goods and Services Tax Act, 2017 (for short – 'the Act'). The notification had been made effective from July 01, 2017. As the Appellate Authority has been constituted, the grievance to that extent has been rendered infructuous.

In view of liberty granted vide order dated 07.02.2018, the petitioner has preferred appeal on 03.04.2018. The only grievance sought to be raised by learned counsel for the petitioner now is that the appeal may not be treated as time barred in terms of the provisions of Section 107 of the Act.

Keeping in view the aforesaid circumstances, as the petitioner could not file appeal earlier because of non-constitution of the Appellate Authority, which has now been appointed vide notification dated April 19, 2018, the appeal filed by the appellant shall not be dismissed only on account of delay.

The present petition is disposed of accordingly.

(Rajesh Bindal)
Judge

(Deepak Sibal)
Judge

May 14, 2018

Jyoti 1

Whether speaking/reasoned

Yes

Whether reportable

Yes/No