

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

CWP No. 12128 of 2020

Date of Decision: 26.08.2020

L.G. ELECTROICS INDIA PVT. LTD.

.... Petitioner

Vs.

UNION OF INDIA AND OTHERS

..... Respondents

***CORAM: HON'BLE MR.JUSTICE RAKESH KUMAR JAIN
HON'BLE MR.JUSTICE ASHOK KUMAR VERMA***

Present: - Mr. Chetan Jain, Advocate,
for the petitioner.

Mr. Sunish Bindlish, Advocate
for respondent No. 1-Union of India.

Mr. Ankur Mittal, Additional Advocate General, Haryana,
for respondents No. 2 to 4.

RAKESH KUMAR JAIN, J. (ORAL)

Case has been taken up through Video Conferencing.

This petition is directed against the order dated 14.01.2020 (Annexure P-6) by which an appeal filed by the petitioner under Section 107 of the Haryana Goods and Services Tax Act, 2017 has been dismissed as not maintainable only on the ground that the certified copy of the impugned order was not appended rather a photocopy of the impugned was appended.

After notice of motion, respondents have put in appearance.

Counsel for the petitioner has submitted that the impugned order is harsh insofar as the appeal has been dismissed as not maintainable only on the ground that the certified copy was not appended.

Counsel for the State has fairly conceded that the impugned order deserves to be set aside and the matter may be remanded back with a direction to the appellate authority to decide the appeal on merits rather than

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dismissing on the ground that the certified copy has not been appended though photocopy of the impugned order was attached which is not disputed to be incorrect.

In view of the aforesaid, the impugned order dated 14.01.2020 (Annexure P-6) is hereby set aside. The matter is remanded back to the appellate authority to decide the appeal on merits after taking into consideration the photocopy of the impugned order

The parties are directed to appear before the appellate authority on 08.09.2020.

(RAKESH KUMAR JAIN)
JUDGE

(ASHOK KUMAR VERMA)
JUDGE

26.08.2020

Ess Kay

Whether speaking /reasoned : *Yes/No*

Whether Reportable : *Yes/No*