

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

CWP-3539-2023

Date of Decision:-27.02.2023

M/s MAA VAISHNO INDUSTRIES
(THROUGH PROP ROHIT KUMAR UPADHAYAM FARIDABAD)

....Petitioner

Vs.

State of Haryana and ors.

....Respondents

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present:- Mr. Mahender Kumar Sharma, Advocate
for the petitioner

Ms. Mamta Singla Talwar, DAG, Haryana

Ritu Bahri, J. (Oral)

The present petition is for setting aside order dated 16.11.2022 (Annexure P-4) passed by the Joint Commissioner of State Tax (Appeals)- cum- Appellate Authority, Faridabad, whereby appeal filed by petitioner, has been dismissed on the ground that the same was filed late by 272 days.

This issue has come up for consideration before this Court in CWP No. 21641-2022 titled as M/s TRN Energy Pvt. Ltd. Vs. State of Haryana and others, decided on 20.02.2023 wherein this Court allowed the petition by observing as under:-

“Learned counsel for the petitioner has referred to the judgment dated 10.01.2022 passed by Hon’ble the Supreme Court in Suo Motu Writ Petition (C) No.3 of 2020, whereby period of 90 days was extended w.e.f. 01.03.2022 to enable the affected parties to file petitions/applications/suits/appeals etc. before the competent authorities.

As per order dated 28.06.2022 (Annexure P-3), appeal before the Appellate Authority was filed on 27.05.2022. Hence, it was filed within a period of 90 days. Certified copy of the order was submitted on 24.06.2022. Submission of certified copy after expiry of limitation will not render the appeal beyond the period

of limitation as certified copy is not mandatorily required to be filed along with the appeal. As per the ratio of order dated 26.08.2020 passed by this Court in CWP No.12128 of 2020 (L.G. Electronics India Pvt. Ltd. Vs. Union of India and others), even photocopy of the order can be attached while filing the appeal.

In view of the above, the present petition is allowed and impugned order dated 28.06.2022 (Annexure P-3) is set aside. A direction is given to the Appellate Authority to decide the appeal on merits, expeditiously, after taking into consideration the photocopy of the impugned order.

After going through CWP-21641-2022, the present petition is also allowed and order dated 16.11.2022 (Annexure P-4) is set aside. A direction is given to the Appellate Authority to decide the appeal on merits, expeditiously, after taking into consideration the photocopy of the impugned order.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.02.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No