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

CWP-4540-2023(O&M)
Date of Decision:09.03.2023

M/s M.M.Steel Industries .... Petitioner

Versus

Commissioner of State Taxes and another ...... Respondents

CORAM : HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE KULDEEP TIWARI

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Present: Mr.Akashdeep Miglani, Advocate for the petitioner.

Ms.Anu Pal, Sr. DAG, Punjab.

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<u>RITU BAHRI, J.(ORAL)</u>

Counsel has referred to a judgment passed by Karnataka High Court in **M/s Himalaya Drug Company Vs. Commissioner of Central Tax (Appeals – II), Additional Commissioner of Central Tax, Central Excise and Service Tax, GST Commissionerate, Bengluru, Writ Petition No. 10142 of 2021 decided on 08.09.2022,** where, while exercising powers under Article 226 of the Constitution of India the Court has condoned the delay in preferring the appeal filed by the petitioner by setting aside the impugned order and remitted the matter back to the authorities concerned for reconsideration of the appeal and deciding the same afresh in accordance with law.

However, in the present case the petitioner has not filed any such appeal till date before the Appellate Authority.

In this view of the matter, this petition is disposed of with liberty to the petitioner to file an appropriate application for condonation of delay along with the appeal before the Appellate Authority.

(RITU BAHRI)
JUDGE

(KULDEEP TIWARI)
JUDGE

09.03.2023
sunita

Whether Reasoned/Speaking : Yes/No
Whether Reportable : Yes/No