

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

CWP No.4719 of 2023

Date of Decision:09.03.2023

**M/s Valvoline Lubricants and
Solutions India Pvt. Ltd.**

..... Petitioner

Versus

State of Haryana and others

..... Respondents

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

Present: Mr. Amrinder Singh, Advocate for the petitioner.

Ms.Mamta Singla Talwar, DAG, Haryana.

RITU BAHRI, J.(ORAL)

Petitioner is seeking a direction to respondent No.2 to decide the appeals for the period September, 2017 to December, 2017 filed by it within a time bound manner after providing an opportunity of hearing and considering the circular dated 24.09.2021 (Annexure P-3) issued by respondent No.1.

Counsel has referred to Annexure P-1 vide which four separate appeals bearing Nos. GSTA/395/2019, GSTA/396/2019, GSTA397-A/2019 AND GSTA/397/2019 have been filed by the petitioner on 19.12.2019 and as per Section 107(13) of the HGST Act the Appellate Authority i.e. respondent No.2 is required to decide the said appeals within a period of one year from the date of their filing.

Notice of motion.

Ms.Mamta Singla Talwar,learned DAG, Haryana accepts notice on behalf of the respondents.

Without expressing any opinion on the merits of the case, this petition is disposed of with a direction to respondent No.2 to take a decision on the said appeals expeditiously within a period of six months.

(RITU BAHRI)
JUDGE

(KULDEEP TIWARI)
JUDGE

09.03.2023
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Whether Reasoned/Speaking : Yes/No
Whether Reportable : Yes/No