

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-4695-2023

Date of decision:09.03.2023

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

V/s.

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.

The petitioner is seeking quashing of the Common Order in Appeal dated 30.01.2023 passed by respondent No. 2 (Annexure P-1) and eleven orders each dated 01.02.2023 in Form APL-02 (Annexure P-2 colly) vide which the appeals of the petitioner have been dismissed on the ground that certified copies of the impugned orders have not been filed alongwith appeal documents as per Rule 108(3) of the Haryana Goods and Service Tax Rules, 2017 (hereinafter referred to as 'HGST Rules, 2017) and the appeals were not in accordance with Section 107 of the Haryana Goods and Service Tax Rules, 2017.

This issue has already been taken into consideration by this Court in CWP-24845-2022 decided on 13.02.2023. The said writ petition was allowed keeping in view that the impugned orders were already uploaded on common portal and were already part of the appeal and it would amount to substantial compliance of Rule 108 of the HGST Rules,

2017. Hence, the appeals filed by the petitioner could not be dismissed on the ground that the appellant/petitioner had not submitted certified copies of the impugned orders.

This fact has further been clarified by notification dated 25.01.2023, which has been attached with this petition as Annexure P-6.

Keeping in view the above, this writ petition is disposed of and Common Order in Appeal dated 30.01.2023 passed by respondent No. 2 (Annexure P-1) and eleven orders each dated 01.02.2023 in Form APL-02 (Annexure P-2 colly) are set aside and the matter is remanded back to the competent authority to pass fresh orders on merits without going into question of filing certified copies of the impugned orders.

(RITU BAHRI)
JUDGE

09.03.2023

Divyanshi

(KULDEEP TIWARI)
JUDGE

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No