

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

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**CWP No.6531 of 2023
Date of decision:20.04.2023**

SHREYAS RETAIL PRIVATE LIMITED**.... Petitioner****Versus****UNION OF INDIA AND ANOTHER****.... Respondents**

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

Present : Ms. Perna Chopra, Advocate for
Mr. Avikaran Bansal, Advocate for the petitioner.

Mr. Alankrit Bhardwaj, Advocate for the respondent.

RITU BAHRI, J. (oral)

This petition has been filed seeking issuance of direction to quash the rejection orders dated 01.11.2022 (Annexure P-8 colly) passed by respondent No.2-Deputy Commissioner, Central Tax Division, Gurugram.

2. Short reply by way of affidavit dated 19.04.2023 filed on behalf of Principal Commissioner of Central Goods & Service Tax, Gurugram, is taken on record. As per the reply, the petitioner submitted its reply on GST portal on 24.09.2022 and along with this reply, respondent No.2 found that the petitioner did not submit documents/Annexures. However, physical documents/Annexures were submitted vide letter dated 28.09.2022 but they were not signed in ink either by the taxpayer or by the authorized representative. It is stated that without the ink signatures, the documents/Annexures cannot be accepted legally.

3. Since, on a technical ground that the documents/Annexures were not signed by the authorized representative/taxpayer, the impugned order rejecting the refund application dated 01.11.2022 (Annexure P-8 colly) has been passed.
4. On this technical ground that the documents/Annexures given by the petitioner were not signed, the application for refund (Annexure P-3) has been wrongly rejected vide order dated 01.11.2022 (Annexure P-8 colly).
5. This writ petition is being allowed and impugned order dated 01.11.2022 (Annexure P-8 colly) is set aside and the matter is being remanded back to respondent No.2 to pass afresh orders after accepting the relevant documents/annexures and the previous orders which are duly signed by the taxpayer or the authoritative representative of the petitioner. The documents will be submitted on 26.04.2023 in the office of respondent No.2. After accepting these documents, appropriate speaking orders be passed on the application (Annexure P-3) in accordance with law within a period of six weeks.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

20.04.2023
Jyoti-IV

Whether speaking/reasoned:	Yes/No.
Whether reportable :	Yes/No