

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-7052-2023

Date of decision:10.05.2023

M/s. Ambitious Marketing

...Petitioner

V/s.

Union of India and others

...Respondents

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

Present: Mr. Gautam Kaile, Advocate
for the petitioner.

Ritu Bahri, J. (Oral).

The petitioner is seeking quashing of order dated 13.08.2020 (Annexure P-13) whereby its appeal has been dismissed on the ground that certified copy of the impugned order dated 11.04.2018 (Annexure P-2) was not submitted within stipulated period as per direction given by this Court in CWP-5995-2019, decided on 22.10.2018.

The main question for consideration is whether without filing certified copy of the order, can the appeal be dismissed without looking into the merits of the case? This question has already been considered by this Court in *CWP-1400-2023* titled as *The Shiba Cooperative Labour and Construction Society Ltd vs. State of Haryana and others*, decided on 23.01.2023.

Notice of motion.

Mr. Gurinderjit Singh, Senior Panel Counsel accepts notice on behalf of respondents No. 1 and 6 and Mr. Sharan Sethi, Additional Advocate General, Haryana accepts notice on behalf of respondents No. 2 to 5.

Even though this writ petition has been filed against the order dated 13.08.2020 (Annexure P-13) on 12.03.2023, since the Tribunal is not working at this stage and keeping in view the technical flaw of non-filing certified copy, which has already been considered by this Court in **CWP-1400-2023**, this writ petition is allowed and order dated 30.08.2020 (Annexure P-13) is set aside and direction is being given to the Additional Commissioner of State Tax (Appeals)-cum-Appellate Authority, Haryana, Panchkula to decide the appeal of the petitioner on merits without insisting upon submission of the original certified copy of the impugned order dated 11.04.2018 (Annexure P-2).

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

10.05.2023
Divyanshi

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