

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

106

CWP No.9051 of 2023

Date of decision: 29.04.2023

GO DADDY INDIA DOMAINS AND HOSTING SERVICES PVT. LTD.

.... Petitioner

Versus

STATE OF HARYANA AND OTHERS

.... Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MRS. JUSTICE MANISHA BATRA

Present : Mr. Vikrant Kackria and Mr. Shankey Agrawal, Advocates
for the petitioner.

RITU BAHRI, J. (oral)

The petitioner is challenging the order dated 13.12.2022 (Annexure P-1) passed by the Joint Commissioner of State Tax (Appeals)-cum- Appellate Authority, Faridabad, whereby, the appeal filed by the petitioner was dismissed solely on the ground that the appeal was filed manually and not on portal.

Being a highly technical ground for dismissing the appeal, learned counsel for the petitioner referred to the judgment passed on 11.02.2021, by the High Court of Andhra Pradesh in Writ Petition No.3308 of 2021 in *Ali Cotton Mill vs. Appellate Joint Commissioner (ST), 2022(56) G.S.T.L, 270 (A.P.)*

Notice of motion.

Mr. Sharan Sethi, Addl. A.G., Haryana accepts notice on behalf of the respondent-State.

In the present case, since the issue involved is only procedural and keeping in view the order passed by the by the High Court of Andhra Pradesh

in Writ Petition No.3308 of 2021 in *Ali Cotton Mill vs. Appellate Joint Commissioner (ST), 2022(56) G.S.T.L, 270 (A.P.)*, this writ petition is allowed and order dated 13.12.2022 (Annexure P-1) is set aside and matter is remanded back to the appellate authority-respondent No.2 to pass a fresh order on merits, after giving opportunity of hearing to both the parties.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

29.04.2023
Jyoti-IV

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