

CWP No.10475 of 2023

-1-

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

**CWP No.10475 of 2023 (O&M)
Date of decision: 15.05.2023**

Cargo Partner Logistics India Private Limited

.....Petitioner

Versus

State of Haryana and others

....Respondents

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

Present: Mr. Abhilaksh Grover, Advocate,
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J.

Petitioner is seeking quashing of the order dated 30.01.2023 (Annexure P-1) passed by the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Faridabad (respondent No.3), whereby appeal filed by the petitioner against the order dated 11.03.2021, has been dismissed.

A perusal of the impugned order dated 30.01.2023 (Annexure P-1) shows that the appeal filed by the petitioner has been dismissed on a short ground that the same was not accompanied by certified copy of the impugned order as per Rule 108 (3) of the Haryana Goods and Service Tax Rules, 2017 (for short 'HGST Rules, 2017').

CWP No.10475 of 2023

-2-

This issue has already been examined by this Court in **KPMG India Pvt. Ltd. vs. Joint Commissioner of State Tax (Appeals), Faridabad and others**, CWP No.24845 of 2022 (decided on 13.02.2023), whereby it has been held that once the final order was already uploaded on the portal and was a part of the appeal, non-filing of the certified copy of the order cannot be made a ground to dismiss the appeal. The said judgment has been further followed in **Oaknorth (India) Pvt. Ltd. vs. Union of India and others**, CWP No.6673 of 2023 (decided on 29.03.2023).

In view of the above judgments, the impugned order dated 30.01.2023 (Annexure P-1) is set aside and the matter is remanded to the competent authority to pass a fresh order on merits without going into the question of filing certified copies of the impugned order(s).

Allowed accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

15.05.2023
ajp

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