

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

CWP-18833-2023

Date of decision:- 15.09.2023

M/s Onkar Infotech Pvt. Ltd.

.... Petitioner

vs.

The Joint Commr. Of State Tax (Appeals) cum
Appellate Authority and anr.

...Respondents

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

Present: Ms. Priyanka Rathi, Advocate,
Ms. Ashwinichandrasekaran, Advocate and
Mr. Umang Goyal, Advocate
for the applicant-petitioner

Ritu Bahri, J.

This petition has been filed for quashing order dated 14.12.2022 (P-1) passed by respondent No. 1, whereby the respondent rejected the appeal of the petitioner on the ground that an offline appeal was filed against an online order i.e the appeal filed was not in accordance with Section 107 of HGST Act read with Rule 108 of HGST Rules, 2017.

Issue notice of motion.

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

This issue has already been examined by this Court in ***CWP No. 9051-2023 titled as Go Daddy India Domains and Hosting Services Pvt. Ltd. Vs State of Haryana and others***, decided on 29.04.2023 wherein while relying upon judgment of Andhra Pradesh High Court in CWP No. 3308-2021 in ***Ali Cotton***

Milss vs. Appellate Joint Commissioner (ST), 2022 (56) G.S.T.L, 270 (A.P), the

writ petition was allowed and it was observed that the appeal cannot be dismissed on the technical ground that it was not filed on portal and it was filed manually only.

In view of the above, the writ petition is allowed and order dated 14.12.2022 (P-1) is set aside. The matter is remanded back to the competent authority/respondent No. 1 to pass a fresh order on merits after giving opportunity of hearing.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

15.09.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No