

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

CWP-18827-2023

Date of decision:- 15.09.2023

M/s LGC Petrochemical India 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 13.02.2023 (P-1) passed by respondent No. 1, whereby the respondent rejected the appeal of the petitioner on the ground that the same is time-barred, as per Rule 108 (3) of HGST Rules, 2017, on account of delayed filing of the original copy of the certified copy of the order.

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. 24845-2022, decided on 13.02.2023***, which was allowed by observing that the impugned orders were already uploaded on the common portal and were already part of the appeal and it would amount to substantial compliance of Rule 108 of

HGST Rules, 2017. This judgment was subsequently followed in ***CWP No. 6673-2023, decided on 29.03.2023.***

Recently, similar issue has been decided by this Court in ***CWP No. 25964-2022 titled as M/s Home Credit India Finance Ltd vs. Joint Commissioner of State Tax (Appeals) and another***, decided on 13.02.2023 wherein also while relying upon order dated 13.02.20213 passed in CWP-24845-2022, the writ petition was allowed and it was observed that the appeal cannot be dismissed on the technical ground that certified copy was not filed along with appeal.

In view of the above, the writ petition is allowed and order dated 13.02.2023 (P-1) is set aside. The matter is remanded back to the competent authority to pass a fresh order on merits without going into question of filing of certified copy and that too on account of delay.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

15.09.2023
G Arora

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