

**CWP No.21641 of 2022 (O&M)**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP No.21641 of 2022 (O&M)

Date of decision: 20.02.2023

M/s TRN Energy Pvt. Ltd.

...Petitioner

Vs.

State of Haryana and others

...Respondents

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

Present: Mr. Karanvir Singh Khehar, Advocate,  
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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Ritu Bahri, J. (oral)

This petition has been filed against the order dated 28.06.2022 (Annexure P-3) passed by the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Faridabad, whereby appeal filed by petitioner-M/s TRN Energy Pvt. Ltd. under Section 107 of the Haryana Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017, has been dismissed on the ground that the same was filed late by 80 days.

Learned counsel for the petitioner has referred to the judgment dated 10.01.2022 passed by Hon'ble the Supreme Court in Suo Motu Writ Petition (C) No.3 of 2020, whereby period of 90 days was extended w.e.f. 01.03.2022 to enable the affected parties to file petitions/applications/suits/appeals etc. before the competent authorities.

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As per order dated 28.06.2022 (Annexure P-3), appeal before the Appellate Authority was filed on 27.05.2022. Hence, it was filed within a period of 90 days. Certified copy of the order was submitted on 24.06.2022. Submission of certified copy after expiry of limitation will not render the appeal beyond the period of limitation as certified copy is not mandatorily required to be filed along with the appeal. As per the ratio of order dated 26.08.2020 passed by this Court in CWP No.12128 of 2020 (**L.G. Electronics India Pvt. Ltd. Vs. Union of India and others**), even photocopy of the order can be attached while filing the appeal.

In view of the above, the present petition is allowed and impugned order dated 28.06.2022 (Annexure P-3) is set aside. A direction is given to the Appellate Authority to decide the appeal on merits, expeditiously, after taking into consideration the photocopy of the impugned order.

(RITU BAHRI)  
JUDGE

(MANISHA BATRA)  
JUDGE

20.02.2023  
ajp

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