IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.24604 of 2022 (O&M)
Date of decision: 20.02.2023

Sh. Vinaya Kumar Pandey

…Petitioner

Vs.

Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Faridabad and another

…Respondents

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

Present: Mr. Vipul Gupta, 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 04.11.2019 (Annexure P-1) passed by the ETO, Gurugram (East) (Ward-1) and order dated 28.06.2022 (Annexure P-2) passed by the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Faridabad, whereby appeal filed by petitioner, 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 872 days.

Reference can be made 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.

As per order dated 28.06.2022 (Annexure P-2), appeal before the Appellate Authority was filed on 30.04.2022. Hence, it was filed within a period of 90 days. Certified copy of the impugned order dated 04.11.2019 was submitted on 23.06.2022. 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-2) 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