

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

(114)

CWP-23895-2023

Decided on : 19.10.2023

Eversub India Pvt. Ltd.

.....Petitioner(s)

Versus

Union of India and others

.....Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE HARPREET KAUR JEEWAN**

Present: Mr. Abhishek A Rastogi, Advocate,
Mr. Saurabh Kapoor, Advocate and
Mr. Pratyashprava Saha, Advocate for the petitioner (s).

Mr. Sharan Sethi, Addl. AG, Haryana.

Mr. Prashant Rana, Advocate for
Mr. Sunish Bindlish, Senior Standing Counsel
for respondent No.3.

G.S. Sandhawalia, J. (Oral)

In the present writ petition filed under Article 226 of the Constitution of India, the petitioner seeks directions against respondent No.2 for deciding appeals against Advance Ruling Order No.ARL/02/2021-22 dated 08.12.2021, filed manually on 12.01.2022 (Annexure P-1) and against Advance Ruling Order No.ARL/07/2021-22 dated 10.01.2022, filed manually on 03.03.2022 (Annexure P-2) in a time bound manner, as the same have been pending adjudication well beyond the statutory limit of 90 days.

2. Counsel for respondent No.3 has placed on record two memos bearing No.5076 & 5078 both dated 06.09.2023 to point out that hearing was fixed in the two appeals for 15.09.2023 by the Haryana Appellate Authority for Advance Ruling in the Conference Hall, First Floor, GST Bhawan, Sector-25, Panchkula, Haryana. He further submits that the petitioner did not put in appearance before the said authority.

3. The receipt of the said communication which was sent by e-mail is denied by counsel for the petitioner.
4. Leaving the said fact apart, since the process of hearing is already started, we are of the considered opinion that respondent No.2 shall make efforts to decide the appeals within a period of six weeks from today. The petitioner shall be put to notice at least 10 days in advance of the hearing which is to be fixed.
5. With the above said observations, the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

19.10.2023
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No