

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

(117)

CWP-26703-2023

Decided on : 05.12.2023

Pooja Mahajan and another

.....Petitioner(s)

Versus

Union of India and others

.....Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI**

Present: Mr. Vineet Kumar Jakhar, Advocate for the petitioner (s).

Mr. Sourabh Goel, Senior Standing Counsel,
for the respondents.

G.S. Sandhawalia, J. (Oral)

Challenge in the present writ petition filed under Article 226 of the Constitution of India is to the order dated 08.08.2023 (Annexure P-7) wherein the appeal of the petitioner has been dismissed by the Principal Commissioner (Appeals) on the ground of not being maintainable, since the requisite pre-deposit of 7.5% was not done, keeping in view the provisions of Section 35F of the Central Excise Act, 1944 as applicable to Service Tax by Section 85 of the Finance Act, 1994.

2. The sole contention raised by counsel for the petitioner is that he is willing to deposit a sum of ₹5,75,139/- which is 7.5% of ₹76,68,524/-, which is subject matter of dispute.

3. Mr. Goel has informed us that in pursuance of the last order for depositing the said pre deposit, temporary service tax registration on the basis of PAN and address proof has to be created.

4. Accordingly, we dispose of the present writ petition directing the petitioner to take steps to get himself registered for the temporary service tax registration by depositing the pre-deposit of 7.5%. In case the needful is done within 4 weeks from today, the impugned order dated 08.08.2023 (Annexure P-7) will no longer remain in force. The said authority will hear the appeal on merits. Needless to say that in case the amount is not deposited by the petitioner, the said order shall continue to remain in force and the present writ petition would be deemed to have been dismissed.
5. With the abovesaid observations the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

05.12.2023
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No