

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

CWP-22-2023

Date of decision:- 06.01.2023

M/s S.M. Associates

....Petitioner

VS.

State of Haryana and others

...Respondents

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

Present: Mr. Munish Kumar Garg, Advocate
for the petitioner.

Ms. Mamta Singh Talwar, D.A.G. Haryana

Ritu Bahri, J. (Oral)

The present petition has been filed seeking a mandamus directing the respondent No. 3 i.e. Joint Commissioner of State Tax (Appeals), Appellate Authority, Rohtak, to take a decision on an appeal dated 08.03.2022 (Annexure P-2) filed on 28.03.2022 (P-3) against the order passed by the Assistant Excise and Taxation Officer (Enf.)-cum-Proper Officer, Sonapat, vide order dated 28.08.2021.

During the course of hearing today, learned State counsel, makes a statement that the appeal filed on 28.03.2022 (P-3) would be treated as an appeal having been filed under Section 107 of the CGST Act 2017 and the competent/appellate authority would consider the same on merits and would take a final decision thereupon within a period of three months from today.

In view of the above statement of learned State counsel,

without commenting on the merits of the case, the present petition stands

disposed of, as no further directions are required to be passed. The respondent-department shall pass the order within a period of three months from today.

(RITU BAHRI)
JUDGE

06.01.2023
G Arora

(MANISHA BATRA)
JUDGE

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