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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-1959-2024 (O&M)
Date of Decision: 27.08.2024

HINDLAND ENTERPRISES ....*Petitioner*

V/s.

EXCISE & TAXATION COMMISSIONER, DEPARTMENT OF EXCISE & TAXATION, U.T. CHANDIGARH AND ANOTHER

........*Respondents*

CORAM: ***HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA***
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Deepak Gupta, Advocate for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, CBIC, with Ms. Anju Bansal and Ms. Geetika Sharma, Advocates, for the respondents

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Taking into consideration that there is a provision of filing of an Appeal under Section 107 of the Central Goods and Services Tax Act, 2017, and the amount being not on the higher side, we do not deem it appropriate to waive off the pre-deposit amount. Accordingly, this Writ Petition stands ***disposed of*** granting liberty to the petitioner to file an Appeal in accordance with law.

2. If the appeal is filed by the petitioner, the same shall be decided on merits by the competent authority within a period of three months. The petitioner would be free to take all the pleas which have been taken in this Writ Petition.

3. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

August 27, 2024
Ess Kay

[SANJAY VASHISTH]
JUDGE

Whether speaking / reasoned : Yes / No
Whether Reportable : Yes / No