**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**
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2024:PHHC:043661-DB
CWP-7426-2024
**Date of Decision:- 02.04.2024**

**Havenley Trading Private Limited**

...Petitioner

Vs.

**Union of India and others**

...Respondents

**CORAM:-** **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**
**HON'BLE MRS.JUSTICE SUDEEPTI SHARMA**

Present: Mr.Sandeep Wadhawan, Advocate
for the petitioner (through V.C.)
Mr.Rishabh Kapoor,Sr.Standing Counsel for respondent No.1.
Mr.Saurabh Kapoor, Senior Standing Counsel
for respondent Nos.2 and 3.

**SANJEEV PRAKASH SHARMA, J. (Oral)**

Learned counsel for the petitioner submits that his application moved for registration under the GST Act has been rejected without giving any cogent reason. He submits that proper opportunity was not provided to him before passing the order of rejection.

We find that any order or decision passed by the adjudicating authority under Section 107 of the GST Act, 2017 can be challenged by any person who is aggrieved, in appeal, the adjudicating authority has been defined to incorporate any authority appointed and authorized to pass any order or decision under this Act.

Keeping in view the aforesaid provisions, we find that the authority concerned under the Rule 9 of the Central GST Rules 2017 is a quasi judicial authority and the decision taken by such authority would therefore, be amenable to appeal under Section 107 of the Act, 2017 accordingly.

Considering that there is efficacious remedy available to the petitioner, we do not intend to entertain the present writ petition and relegating the petitioner to file an appeal before the concerned authority. If such an appeal is filed, the same shall be decided expeditiously preferably within a period of 02 months.

**(SANJEEV PRAKASH SHARMA)**
**JUDGE**

**02.04.2024**
*sd*

**(SUDEEPTI SHARMA)**
**JUDGE**

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