IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

115 **CWP-7502-2024**
Date of Decision: April 03, 2024

M/s Tech Connect Retail Private Limited ......Petitioner(s)

Vs.

Excise & Taxation Officer-cum-Assessing Authority, Gurugram (East) and another ......Respondent(s)

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

Present: Ms. Ashwini Chandersekharan, Advocate (through VC) and
Mr. Umang Goyal, Advocate
for the petitioner(s).

SANJEEV PRAKASH SHARMA.J. (ORAL)

Learned counsel for the petitioner stated that they have preferred an appeal against the impugned orders before the appellate authority in terms of the provisions of the VAT Act on 16.09.2021 (Anneuxre P-2) and despite of almost passing of 2 and ½ years, the appeal has not been decided.

2. Learned counsel for the petitioner has drawn attention to the provisions of GST Act Section 107 to submit that under the GST Act, the appeal so preferred are required to be decided within a period of one year and in the aforesaid provisions of GST Act by applying the same to the provisions of the VAT Act and direct the appellate authority to take steps to decide the appeal pending before them at the earliest and within a period of one year as per the Section 107 of the GST Act.

3. In view of the aforesaid submission, as unreasonable time has occurred on the part of the respondent to decide the appeal, we therefore direct

the concerned authority to decide the appeal within a period of three months from today.

4. All pending applications, if any, stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 03, 2024
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Whether speaking/reasoned: Speaking
Whether reportable: Yes / No