

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(226)

CWP-15724-2020

Decided on : 01.02.2024

M/s Lifelong Meditech Private Limited

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present: Mr. Amar Pratap Singh and Mr. Ankit Awal, Advocates
for the petitioner.

Ms. Ashima Mor, Advocate for
Mr. Gurinderjit Singh, Advocate for the respondents.

Ms. Mamta Singla Talwar, DAG, Haryana.

G.S. Sandhawalia, J. (Oral)

Counsel for the petitioner submits that challenge herein is to the Rule 89(5) of the CGST Rules, which has already been decided against him in **Union of India Vs. VKC Footsteps India Pvt. Ltd., 2021 (52) GSTL 513** and, therefore, he does not press the present writ petition on that account. It is, however, submitted that the order in appeal dated 27.12.2019 (Annexure P-7) is also subject matter of challenge, wherein the Joint Commissioner, CGST (Appeals), Gurugram has held that various amounts were inadmissible to the petitioner and the petitioner has to return the amount alongwith the applicable interest to the revenue.

2. It is, thus, submitted that the petitioner be given his right to avail the alternate remedy of appeal regarding the impugned order passed by the Joint Commissioner under Section 112 of the Central Goods and Services Act, 2017. It is further submitted that the writ petition had remained pending before this Court and, therefore, the petitioner may be given

liberty to file the appeal before the Tribunal, which is yet to be constituted. It is also submitted that since the delay has occurred on account of the non-constitution of the Tribunal, the petitioner be protected to that limited extent for the period which the present writ petition remained pending.

3. Keeping in view the above, we are of the considered opinion that the writ petition be dismissed as not pressed with liberty to the petitioner to file an appeal alongwith an appropriate application for condoning the delay. We are sanguine that the said application will be duly entertained and the matter will be decided on merits by the Tribunal, keeping in view the clear stand taken by the petitioner.

4. Disposed of.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

01.02.2024
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No