IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-16648-2024
Decided on : 24.07.2024

Federal Mogul Goetze (India) Limited

. . . Petitioner(s)

Versus

Dy. Commissioner of State Tax, Gurgaon South and Ors.

. . . Respondent(s)

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

PRESENT: Mr. Vivek Sarin, Advocate (**appearing through V.C.**) and
Mr. Vishav Bharti Gupta, Advocate, for the petitioner(s).

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Admittedly, appeal lies under Section 107 of the CGST Act, 2017. Since there is a statutory provision for filing an appeal and the scope of appeal being much larger in comparison to examine a matter in the writ petition, we propose not to proceed further with this writ petition and relegate the petitioner to file an appeal before the Appellate Authority with expectation to decide the appeal with all the facts.

2. The petitioner is free to place on record additional documents before the Appellate Authority also, in support of their contentions.

3. With the aforesaid observation, writ petition is dismissed.

4. If the appeal is preferred within two weeks henceforth, the Appellate Authority shall decide the same on merits, instead of, delving into the issue of limitation.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

July 24, 2024
J.Ram

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