



106

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-19286-2024
Decided on : 09.08.2024

M/s Elanco India Pvt. Ltd.
Versus
The Excise and Taxation Officer,
Ward-1, Ambala and another

... Petitioner(s)
... Respondent(s)

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

PRESENT: Ms. Priyanka Rathi, Advocate and
Mr. Ashwini Chandrasekaran, Advocate
for the petitioner(s).

SANJEEV PRAKASH SHARMA, J. (Oral)

1. The petitioner has filed the present Writ Petition to quash impugned order dated 30.12.2023 passed by the Taxation and Excise officer.
2. The Petitioner is a company engaged in the business of animal health products and medicaments, whereby the petitioner is a subsidiary of Elanco Netherlands holding B.V., which is a global leader in animal health dedicated to innovating and delivering products and services to prevent and treat disease in farm animals and pets.
3. Learned counsel for the petitioner submits that the Impugned Order dated 30.12.2023 was discovered by the Appellant during the 2019-20 scrutiny proceedings. Respondent No. 1 failed to deliver the order through any means specified in Section 169 of the CGST Act. Consequently, the time limit to appeal under Section 107, expired on 30.03.2024, effectively denying the Petitioner the right to appeal and leaving them without any



remedy.

4. Learned counsel for the petitioner submits that the impugned order dated 30.12.2023, was placed on the portal without any communication to the petitioner.

5. Learned counsel further submits that the petitioner had already requested for cancellation of its registration way-back in the year 2020, and the impugned order was passed in December, 2023, thus, same was not in their knowledge. It came to their notice only in April, 2024. Thereafter, the petitioner preferred present writ petition on the ground that the limitation period in terms of Section 107 of the CGST Act, 2017, of filing an appeal has expired, keeping in view period calculated from the date of passing of the impugned order.

6. We have considered the submissions, and noticed that the petitioner had been conveyed the order only in April 2024, and therefore, the appeal could have been filed only after April 2024, within the stipulated period of 60 days i.e. the date when the order was communicated to the petitioner.

However, the provision only states that the limitation would count from the date of passing of the order.

7. In view of above, we are inclined to accept the contention of learned counsel for the petitioner that the petitioner was prevented from filing appeal within time.

8. Be that as it may, since there is a provision for filing of appeal, and the said provision necessary implies that the factual aspects shall be examined by the Appellate Authority.



We do not propose to entertain this writ petition and direct the Appellate Authority to examine the merits of the appeal, if the same is preferred within a period of 15 days henceforth, the same may be decided on merits *sans* limitation, preferably, within a period of three months.

Disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

August 09, 2024
J.Ram

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