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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-21235-2024
Date of Decision: 29.08.2024

M/s Haryana Industries

. . . . PETITIONER

Vs.

Excise and Taxation Officer and another

. . . . RESPONDENTS

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

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Present: Mr. Kushagra Mahajan, Advocate for the petitioner.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. Learned counsel for the petitioner submits that the impugned order dated 31.12.2023 (Annexure P-5) passed by the Excise and Taxation Officer was placed on the portal but was not conveyed to the petitioner, therefore, he was prevented from filing reply to the show cause notice as well as challenging the impugned order dated 31.12.2023 (Annexure P-5).

2. We find that the order dated 31.12.2023 (Annexure P-5) is appealable in terms of Section 107 of the Income Tax Act. Taking into consideration that the order was placed on the portal but not communicated to the petitioner physically, we deem it appropriate to allow the petitioner to file an appeal. If any such appeal is preferred within 15 days, the question of limitation will not be gone into and same shall be decided on merits.

3. Disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

August 29, 2024
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