IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

114

CWP-21803-2024
Decided on : 02.09.2024

M/s ANS E Construct Engineers and Developers International Pvt. Ltd. . . . Petitioner(s)

Versus

Deputy Commissioner,
Central Goods and Service Tax Division-III and others . . . Respondent(s)

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

PRESENT: Ms. Peehu Singh Hooda, Advocate and
Mr. Jagtej Singh Kang, Advocate
for the petitioner(s).

****

SANJEEV PRAKASH SHARMA, J. (Oral)

1. By way of present writ petition, petitioner has assailed the order dated 07.12.2023, passed by respondent No.1, under Section 73(1) of the Finance Act, 1994 (in short, 'the Act of 1994'), for the Financial Year 2017-18. Besides, petitioner has assailed the notice dated 03.08.2022, issued under Section 73(1) of the Act.

2. Learned counsel for the petitioner submits that neither the order dated 07.12.2023 nor the notice dated 03.08.2022 was conveyed.

3. We find that the impugned order and notice can be challenged by the petitioner by preferring an appeal under the provision of the Act of 1994. However, it appears that the period of preferring appeal has already expired.

4. Be that as it may, taking into consideration that there are factual aspects, which required to be examined, we direct the petitioner to prefer an appeal and if such an appeal is preferred within a period of three weeks from

today, same shall be heard on merits without adverting to the question of limitation. The grounds, which the petitioner wants to take up in appeal, may also be taken.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

September 02, 2024
J.Ram

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