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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-28451-2024
Date of Decision: 21.10.2024

Kore Voyages LLP Petitioner
Vs.

Union of India and others Respondents

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

Present: Mr. Vivek Singla, Advocate for the petitioner.

SANJEEV PRAKASH SHARMA, J.(Oral)

- 1. Admittedly appeal lies against the order impugned. Learned counsel submits that the appeal could not be filed within the time limitation for reasons beyond control. Learned counsel submits that the issue raised in the present writ petition is with regard to the order having been passed erroneously assessing tax liability of the petitioner under The Haryana Goods and Service Tax Act, 2017 (for short, ‘the Act of 2017’).
- 2. We find that the order is appealable under Section 107 of the Act of 2017 and the petitioner has not filed the appeal. Taking into consideration the aforesaid circumstances, we direct that if an appeal is preferred against the impugned order, the Appellate Authority shall examine the appeal on merits within a period of four weeks.
- 3. Disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 21, 2024
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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |