**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**CWP-31901-2024
Decided on : 27.11.2024**

Uttar Haryana Bijli Vitran Nigam Ltd.
. . . Petitioner(s)

Versus

Union of India and others
. . . Respondent(s)

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

PRESENT: Mr. Sandeep Goyal, Advocate
for the petitioner(s).

Mr. Sourabh Goel, Sr. Standing Counsel
for the respondent(s).

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner submits that on account of the circumstances beyond his control, one day delay has occurred in filing appeal. The pre-deposit has already been made, however, on account of the delay in filing the appeal beyond the extended period, as available under the provisions of the Act, namely, Section 85, the Appellate Authority has dismissed the appeal.

2. Learned counsel has relied upon the judgment passed by this Court in bunch of cases i.e. ***CWP No.27468 of 2023 & Other Connected Cases***, titled as, ***M/s Vasudeva Engineering vs. The Union of India and others***, decided on ***24.10.2024***, to submit that this Court has considered the law as laid down by the Supreme Court in ***M/s Tecnimont Pvt. Ltd. vs. State of Punjab and others, 2019 INSC 1054***, and has condoned the delay.

3. In view of this, learned Sr. Standing Counsel, accepts the notice on behalf of the respondent(s) and submits that the case may be decided on merits, in terms of the judgment passed by this Court in ***Vasudeva Engineering's case (supra)***.

4. We have considered the submissions made in our judgment dated 24.10.2024 (supra), wherein, we held as under:-

> *"3. The provisions of the said Act, 2017 are for the purpose of providing relief to the businessman in an appropriate matter where the demand may have been raised wrongfully or illegally by preferring an appeal. If on account of delay which may occur due to several reasons, relating to business affairs, the businessman is precluded from filing of an appeal, he/she would become remedy less. The cancellation of registration of GST has cascading effect on all the other businessman too who are receiving the goods from the concerned businessmen whose GST registration has been cancelled. Therefore, in these circumstances, it is essential that a finality should be arrived at between the decision taken for cancellation of the registration and also at the same time remedy should be available which is efficacious to the concerned aggrieved person.*
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> *4. Accordingly, we hold that the powers to hear the appeal in terms of Section 107 of the Act would not be subject to filing of an appeal within the time prescribed wherein, it would not in any manner deprive a person from claiming the right of hearing of an appeal by filing of a writ petition before this Court for condonation of delay.*
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> *5. Now considering the aforesaid issue which is purely legal, we find that no reply from the respondents is required to be filed and we condoned the delay also as the petitioner(s) have already submitted the pre-deposit amount for hearing of the appeal."*

5. Keeping in view thereto, we dispose of this petition and hold that the order passed by the concerned Appellate Authority does not warrant any interference, however, taking into consideration the circumstances, as has been placed by the petitioner before us, we condone the delay in filing the appeal, and accordingly, direct the Appellate Authority to hear the appeal afresh on merits. The appeal may be decided expeditiously, preferably, within a period of three months.

6. Writ petition stands disposed of accordingly.

Misc. application(s), if any, also stands disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 27, 2024
J.Ram

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