



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH
246

CWP-33094-2024
Decided on : 17.12.2024

M/s Supreme Wooden Industries
Versus
Union of India and others
... Petitioner(s)
... Respondent(s)

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

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

Mr. Sourabh Goel, Sr. Standing Counsel
for respondents No.1 and 4.

Mr. Samarth Sagar, Addl. AG, Haryana
for respondents No.2 and 3.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Counsel for the parties are *ad idem* that the issue involved present writ petition stands fully adjudicated by this Court in CWP-27468-2023 & other connected cases, titled as, “M/s Vasudeva Engineering v. The Union of India and others”, decided on 24.10.2024, wherein, this Court has 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.

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.*

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.”*

2. While it is true that the Appellate Authority could not condone the delay and the order cannot be said to be bad in law. On that count, however, considering the very purpose of the provisions, the appeal is to be decided at the level of the Department only, and also taking into consideration the view taken by the Apex Court in **M/s Tecnimont Pvt. Ltd.**

vs. State of Punjab and others, 2019 INSC 1054, and followed by this Court



in the aforesaid judgment i.e. Vasudeva Engineering's case (supra)., we, accordingly, propose to dispose of this writ petition with direction to the Appellate Authority to expeditiously decide the appeal, preferably within a period of two months with giving an opportunity of hearing to both the parties.

3. Writ petition stands disposed of accordingly.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 17, 2024

J.Ram

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No