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

CWP-33300-2024

DECIDED ON: 16.12.2024

M/S V S TRADERS

.....PETITIONER

VERSUS

STATE OF PUNJAB AND OTHERS

.....RESPONDENTS

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

Present: Mr. Arvind Galav, Advocate, for the petitioner.

Mr. Saurabh Kapoor, Addl. AC, Punjab.

SANJEEV PRAKASH SHARMA, J (ORAL)

1. Learned counsel for the petitioner relies upon the judgment passed by this Court in the case of *M/s Vasudeva Engineering v. The Union of India and others CWP-27468-2023 & other connected cases*, decided on **24.10.2024**, we have 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 businessmen 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.

In view of the above, we examined the reasons for delay and find that on account of personal difficulty and family circumstances, the petitioner was prevented from filing of an appeal within time.
3.

Exercising powers under Article 226 of the Constitution of India and in terms of the judgment passed by the Supreme Court in the case of *M/s Tecnimont Pvt. Ltd. vs. State of Punjab and others, 2019 INSC 1054*, we condone the delay and direct the respondents to re-hear the appeal already filed, on merits. The petitioner would be provided chance of personal hearing, also.
4.

The writ petition stands disposed of accordingly.
5.

Pending miscellaneous application(s), if any, shall also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

16.12.2024
Lavisha

Whether speaking/reasoned

Whether reportable

Yes/No

Yes/No