



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-34068-2024

Decided on : 17.12.2024

M/s The Thatta Co-operative Agri Service Society

... Petitioner(s)

Versus

State of Punjab and others

... Respondent(s)

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

PRESENT: Ms. Ameesha Goel, Advocate for
Mr. Sidharth Sharma, Advocate
for the petitioner(s).

Mr. Saurabh Kapoor, Addl. AG, Punjab.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Counsel puts in appearance on behalf of the petitioner and very fairly states that in terms of the judgment passed 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**, the order may be passed in present writ petition.

2. In **Vasudeva Engineering's case (supra)**, this Court 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.”*

3. Learned counsel for the petitioner submits that the petitioner did not come to know about the order dated 01.06.2023 passed by the respondents cancelling its registration, and therefore, delay occurred in filing the appeal against the said order.

4. The Appellate Authority, though, is right in rejecting the appeal on the ground of limitation, however, we are of the considered view that the



delay deserves to be condoned and the order deserves to be passed on merits.

5. In view thereof, we, accordingly, propose to dispose of this writ petition with direction to the Appellate Authority – learned Deputy Commissioner, States Tax (Appeal), Ludhiana Division, Ludhiana (respondent No.2), to expeditiously decide the appeal on merit, preferably within a period of two months with giving an opportunity of hearing to both the parties.

6. 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