



**CM-2919-LPA-2021 and
CM-2920-LPA-2021 in/and
LPA-1249-2021 & connected matters 3**

in LPAs 1249, 1250, 1251 of 2021 and
LPA-74-2022.

Mr. Rahul Rampal, Addl. A.G., Punjab
for the appellants (in LPAs No.520, 522, 524 and 532 of 2024).

Mr. Aayush Gupta, Advocate and
Mr. Abhishek Choudhary, Advocate, for respondent No.1
in all LPAs.

Mr. Anil Mehta, Advocate and
Ms. Sukriti Kaur, Advocate, for respondent No.2.

HARSIMRAN SINGH SETHI J. (ORAL)

**CM-2919-LPA-2021 in LPA-1249-2021
CM-2921-LPA-2021 in LPA-1250-2021
CM-2923-LPA-2021 in LPA-1251-2021
CM-193-LPA-2022 in LPA-74-2022**

Present applications have been filed seeking condonation of
delay of 156 days in filing the appeals.

Keeping in view the averments made in the applications, which
are duly supported by an affidavit, the applications are allowed. Delay of
156 days in filing the appeals is condoned.

**CM-1262-LPA-2024 in LPA-520-2024
CM-1268-LPA-2024 in LPA-522-2024
CM-1271-LPA-2024 in LPA-524-2024
CM-1292-LPA-2024 in LPA-532-2024**

Present applications have been filed seeking condonation of
delay of 1572 days in filing the appeals.

Keeping in view the averments made in the applications, which
are duly supported by an affidavit, the applications are allowed. Delay of
1572 days in filing the appeals is condoned.

CM-192-LPA-2022 in LPA-74-2022

Present application has been filed seeking condonation of delay
of 56 days in re-filing the appeal.



**CM-2919-LPA-2021 and
CM-2920-LPA-2021 in/and
LPA-1249-2021 & connected matters 4**

Keeping in view the averments made in the application, which are duly supported by an affidavit, the application is allowed. Delay of 56 days in re-filing the appeal is condoned.

LPA-1249-2021 & connected matters

1. By this common order, eight appeals, the details of which have been given in the heading, are being disposed of as all these appeals involve the same question of law on similar facts.

2. Learned counsel for the parties agree that the orders impugned dated 11.09.2019 and 06.10.2020 passed by the learned Single Judge be set aside and the cases be remanded back to the learned Single Judge to be decided on merits as the issue raised either on behalf of the respondents M/s Royal Industries or M/s Gazebo Developers Pvt. Ltd, on the merits of the case were not decided as the writ petitions were only disposed of by the learned Single Judge on the basis of compromise entered into between M/s Royal Industries and M/s Gazebo Developers Pvt. Ltd.

3. Keeping in view the fact that all the parties agree that the matter be remanded back to the learned Single Judge for fresh adjudication keeping in view the respective assertions based either on merit or on compromise or keeping in view the developments which have come into being, the impugned orders dated 11.09.2019 and 06.10.2020 passed by the learned Single Judge are set aside. The writ petitions are remanded back to the learned Single Judge for fresh adjudication while keeping into consideration the application filed by the appellant-Principal Commissioner of Central Goods and Service Tax, Ludhiana.



**CM-2919-LPA-2021 and
CM-2920-LPA-2021 in/and
LPA-1249-2021 & connected matters 5**

4. The present appeals are disposed of in above terms.
5. Civil miscellaneous application pending if any, also stands disposed of.
6. A photocopy of this order be placed on the file of other connected cases.

**(HARSIMRAN SINGH SETHI)
JUDGE**

December 09, 2025
harsha

**(VIKAS SURI)
JUDGE**

Whether speaking/reasoned : Yes
Whether reportable : No