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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.10053 of 2025
Date of Decision: 04.09.2025

World Phone Internet Services Private Limited

…..Petitioner.

Versus

Joint Commissioner of State Tax (Appeal)-cum-Appellate Authority, Gurugram and others

.....Respondents.

CORAM: ***HON'BLE MRS. JUSTICE LISA GILL***
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

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Present:- Mr. Vivek Sarin, Advocate (through V.C.) and
Mr. Vishav Bharti Gupta, Advocate
for the petitioner.

Mr. Sourabh Goel, Addl. A.G, Haryana.

LISA GILL, J.(Oral)

1. Prayer in this writ petition is for setting-aside order dated 04.11.2024, whereby appeal filed by petitioner under Section 107 of the Haryana Goods and Services Tax Act, 2017/the Central Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017, has been dismissed by Joint Commissioner of State (Appeals)-cum-Appellate Authority, Gurugram for non-prosecution.

2. Learned counsel for petitioner relies upon decision of a Co-ordinate Bench of this Court in ***CWP No.7182 of 2024*** titled as '***M/s Parle Biscuits Pvt. Ltd, Rudrapur, Uttrakhand Vs. State of Haryana and others***', decided on 29.11.2024, to submit that matter should be remanded

to Appellate Authority to decide the same on merits.

3. Learned counsel for petitioner submits that pursuant to hearing notice by respondent No.1, first hearing was attended by petitioner on 05.09.2024 through its authorised representative. Certain documents to notice dated 05.09.2024 were sought, most of which are available on GST Portal. However, reply dated 15.09.2024 was submitted on the Portal with relevant documents. Hearing notice dated 14.10.2024 was given to petitioner for opportunity of hearing on 16.10.2024 but due to such short notice and unavoidable circumstances, petitioner could not attend. Notice dated 24.10.2024 scheduling the hearing on 28.10.2024 was then issued. Due to unavoidable circumstances beyond control, authorised representative of petitioner could not appear on such short notice. Request for an adjournment was uploaded on the Portal by petitioner on 25.10.2024 but order in the appeal was reserved on 28.10.2024 and appeal ultimately dismissed for non-prosecution, vide order dated 04.11.2024.

4. At this stage, it is relevant to note that it has been observed in the case of ***M/s Parle Biscuits Pvt. Ltd. (supra)*** as under:-

> *"6. We find that the order passed by the appellate authority is not in conformity with law. In case relating to administrative appeal, the approach has to be adopted differently from that being adopted by the regular courts. Since the memo of appeal containing all the submissions and ground were available before the appellate authority, if it had reserved the case on 13.12.2023, it should have examined the appeal*

> *on merits and decided the same.*
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> *7. We also find that on 13.12.2023, if the appellant was not present, there was no occasion for the appellate authority to reserve the case, and it could have dismissed the case for non-prosecution on that very day itself. Having reserved the case, it was binding upon it to have examined the case on merits."*

5. In the present case as well, Appellate Authority reserved the matter on 28.10.2024 and pronounced dismissal for non-prosecution on 04.11.2024.

6. Learned counsel for respondents is unable to deny that the matter is indeed squarely covered in favour of petitioner in view of above-said decision dated 29.11.2024 in ***CWP No.7182 of 2024***.

7. Order dated 04.11.2024 is, thus, set-aside. Matter is remanded to Appellate Authority, Gurugram for decision afresh on the merits of the matter after affording requisite opportunity of hearing to petitioner in accordance with law.

8. Writ petition is, accordingly, disposed of. There is no expression of opinion on the merits of the matter.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

September 04, 2025
Yag Dutt

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