

CWP-11252-2025

2025:PHHC:088497-DB



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

CWP-11252-2025

Date of Decision: July 18, 2025

M/S YAKULT DANONE INDIA PVT LIMITEDPetitioner

Versus

UNION OF INDIA AND OTHERS Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sandeep Goyal, Advocate and
Ms. Ambika Jindal, Advocate for the petitioner.

Mr. Rishabh Kapoor, Senior Standing counsel
for the respondents.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside order dated 17.01.2025 (Annexure P5) passed by Commissioner (Appeals), Goods and Service Tax, GST Bhawan, Panchkula whereby appeal filed by petitioner has been dismissed.

2. In the present case, sole ground on which appeal filed by present petitioner under Section 107 of Central Goods and Services Tax Act, 2017 (for short – ‘the Act’) has been dismissed is that self-certified copy of order against which appeal was filed, was not submitted. It is observed by Commissioner (Appeals) that even if appellant is permitted to cure the defect in appeal by allowing submission of such copy as on date, date of filing of

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appeal would be taken to be said date on which self-certified copy is submitted, which would render the appeal as time barred in terms of Section 107 (1) of the Act.

3. It was submitted by learned counsel for petitioner that appeal had submitted appeal through e-mail on 21.03.2024 which was within the period of three months from the date of communication as mentioned in APL-01 as on 22.12.2023. Dismissal of appeal on the ground of self-certified of order not being supplied was, thus, not justified. It was further submitted that the matter is squarely covered in favour of petitioner in view of order dated 21.11.2024 passed in **CWP-31391-2024** titled as **M/s Himgiri Herbs versus Union of India and others** and order dated 27.11.2024 passed in **CWP-31911-2024** titled as **M/s Kissan Beej Kendra versus Union of India and others** by a Co-ordinate Bench. Co-ordinate Bench in the abovementioned cases had set aside the orders dismissing the appeal(s) filed by petitioner(s) therein on the ground of non-submission of self-certified copy of the order. Liberty was afforded to petitioner(s) to file self-certified copies of order appealed against before the Appellate Authority within a period of fifteen (15) days and in said eventuality it was directed that appeal(s) be restored and decided by the Appellate Authority.

4. Learned counsel for respondent was unable to deny the abovesaid or to raise any distinction in the present case which calls for different dispensation.

5. Keeping in view the facts and circumstances as above, order dated 17.01.2025 (Annexure P5) is set aside with liberty to petitioner to file self-certified copy of order appealed against before the Appellate Authority within a period of fifteen (15) days from today. In case, such self-certified

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copy of order is filed by appellant before Appellate Authority within a period of fifteen (15) days henceforth, appeal be restored and decided on merits by the Appellate Authority expeditiously and preferably within a period of two months therefrom.

(LISA GILL)
JUDGE

July 18, 2025
Rts

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No