



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

CWP-17609-2025

Date of Decision: July 01, 2025

M/S MAA MANSA ENTERPRISES 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
Mr. Rishab Singla, Advocate for the petitioner.

Mr. Ajay Kalra, Advocate
for respondents No. 1, 3 and 4 (through VC).

Ms. Mamta Singla Talwar, DAG, Haryana
for respondent No. 2.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside order dated 18.09.2024 (Annexure P4) passed by learned Additional Commissioner (Appeals), Panchkula.

2. Learned counsel for petitioner submits that sole ground on which appeal filed by present petitioner has been rejected is failure to provide self-certified copy of order dated 28.03.2023 which was challenged in appeal. Learned counsel relies upon order dated 27.11.2024 passed in CWP-31911-2024 to submit that present is a case involving an identical issue. Failure to furnish a self-certified copy of impugned order at best can

be treated to be a defect and an opportunity should be provided to rectify the same. Appeal, itself shall not be dismissed on this ground alone.

3. Notice of motion.

4. Mr. Ajay Kalra, Advocate accepts notice on behalf of respondents No. 1, 3 and 4. Ms. Mamta Singla Talwar, DAG, Haryana accepts notice on behalf of respondent No. 2.

5. Learned counsel for respondents No. 1, 3 and 4 fairly states that matter is indeed covered in favour of petitioner in view of decision dated 27.11.2024 (Annexure P6) in CWP-31911-2024 wherein such opinion has been duly recorded by Co-ordinate Bench.

6. We, accordingly, allow the present writ petition and set aside order dated 18.09.2024 (Annexure P4) passed by learned Additional Commissioner (Appeals), CGST Appeals Panchkula, dismissing the appeal on the ground of non-submission of self-certified copy of order. We further direct that in case petitioner files a self-certified copy of order before Appellate Authority within a period of fifteen (15) days henceforth, appeal shall be restored and decided on merits by the Appellate Authority expeditiously and preferably within a period of two months therefrom.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

July 01, 2025
Rts

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