



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

CWP-26057-2022(O&M)
Date of decision: 28.01.2025

Hays Business Solutions Private Limited

... Petitioner

Versus

Union of India and others

... Respondents

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Nikhil Gupta, Advocate, and
Mr. Rishab Singla, Advocate,
for the petitioner.

Mr. Rishabh Kapoor, Sr. Standing Counsel,
for the respondents.

ARUN PALLI, J. (Oral)

A certiorari is prayed for, to quash the Order-in-Original No.12/Refund/CGST/Div-East-II/2022-23, dated August 26, 2022, passed by the Deputy Commissioner, Division East-II, GST & CX, Gurugram (respondent No.2), whereby the refund claims of the petitioner from March 2012 to June 2017, have been rejected. Further, a direction is prayed for, commanding the respondents to release the refund of an amount of Rs.2,96,43,782/- along with interest.

The records show that the matter has been pending since November, 2022, and a formal response on behalf of the respondents has also been filed.

At the outset, learned Senior Standing Counsel appearing for the respondents submits that the impugned order dated August 26, 2022, is appealable under Section 85 of Chapter V of the Finance Act, 1994 (1994 Act), which is a complete code in itself. Therefore, he submits that the petitioner, if aggrieved, could seek redressal of its grievances by filing an appeal, particularly when the claim set out by it is seriously disputed by the respondent-authorities.



Upon being pointedly asked, learned counsel for the petitioner fairly concedes, for the impugned order is appealable, the petitioner had the option to prefer an appeal under Section 85 of the 1994 Act. Accordingly, after arguing the matter at some length, he submits that he be permitted to withdraw the petition to enable the petitioner to avail the said remedy. However, it is urged that the matter has been pending before this Court for over two years, and the period prescribed to file any such appeal under Section 85 of the 1994 Act has since elapsed.

In response, learned Senior Standing Counsel submits that since the petitioner has been diligently pursuing the matter before this Court, he is certainly entitled to the benefit under Section 14 of the Limitation Act. Further, he fairly submits that if any such appeal is filed within four weeks from today, the same shall be entertained. And, the competent authority would deal therewith and pass necessary orders in accordance with law.

In the wake of the position sketched out above, as also the statements made by learned counsel for the parties, the petition stands disposed of.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

28.01.2025
Rajan

Whether speaking / reasoned:	YES/NO
Whether Reportable:	YES/NO