2025:PHHC:128773-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-26904-2025 (O&M)
Date of Decision: 17.09.2025

DINESH SETIA ALIAS DINESH KUMAR

...... Petitioner(s)

Versus

UNION OF INDIA AND OTHERS

..... Respondent(s)

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

Present: Mr. Yugant Sharma, Advocate (through video conferencing) for petitioner.

Mr. Rishabh Kapoor, Senior Standing Counsel,
Mr. Sunish Bindlish, Advocate and
Mr. Abhav Sharma, Advocate
for respondents-CBIC.

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<u>LISA GILL, J.</u>

1. Prayer in this writ petition is for setting aside impugned order dated 24.12.2024 (Annexure P-1), passed under Section 107(11) of the Goods and Services Tax/State Goods and Services Tax Act, 2017 read with Section 20 of Integrated Goods and Services Tax Act, 2017.

2. It is submitted that this writ petition has been filed despite availability of an alternative remedy of filing an appeal under Section 112 of the Central Goods and Services Tax Act read with Haryana Goods and Services Tax Act, 2017 (for short Act, 2017), before learned Goods and Services Tax Appellate Tribunal because said Tribunal is not functional.

3. Learned counsel for respondents, on instructions from Mr. Anoop Kumar Verma, Additional Commissioner, informs that the Tribunal shall be functional from December, 2025 onwards and portal through which appeals can be filed online, shall become operative in last week of September, 2025 or beginning of October, 2025.

4. In view thereof, petitioner is relegated to his remedy of filing appeal in accordance with law.

5. Writ petition is accordingly disposed of.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

17.09.2025
Sunil

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No