

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARHSr. No.145CWP-5197-2026Date of decision : 18.03.2026

Pigi India

..... Petitioner

Versus

Excise and Taxation Officer

-cum-Proper Officer, Gurugram and another

..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJIPresent : Mr. Sparsh Bhargava, Advocate, for the petitioner
(appeared through video conferencing).

Ms. Mamta Singla Talwar, DAG, Haryana.

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DEEPAK SIBAL, J. (Oral)

1. Through this petition challenge is made to the order rejecting the petitioner's rectification application filed by it under Section 161 of the Haryana Goods and Service Tax Act, 2017 on the ground that such application had been filed beyond the prescribed period of limitation.

2. At the outset, learned State counsel submits that she has express instructions to state that the petitioner's rectification application which was dismissed through the impugned order dated 15.12.2025 shall be re-considered and decided on its merits after taking into consideration the Notification dated 08.10.2024 issued by the Government of India, Ministry of Finance (Department of Revenue).

3. In the light of the afore statement, the impugned order dated 15.12.2025 is set aside leaving it open to the respondent-authorities to take a fresh decision in terms of the afore statement made before us.

4. Till the needful is done as above, *qua* the issue raised through this petition no coercive action shall be taken against the petitioner.

[DEEPAK SIBAL]
JUDGE

18.03.2026

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[LAPITA BANERJI]
JUDGEWhether speaking/reasoned : Yes / No
Whether reportable : Yes / No