

2026:PHHC:018359-DB



208-b **IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-12784-2022

Date of Decision: February 06, 2026

**HUAWEI TELECOMMUNICATIONS (INDIA) COMPANY PRIVATE
LIMITED**

.....Petitioner

Versus

EXCISE AND TAXATION COMMISSIONER AND ORS.

..... Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present: Mr. Tarun Gulati, Senior Advocate with
 Mr. Kishore Kunal, Advocate and
 Mr. Rishab Singla, Advocate for the petitioner.

 Mr. Sourabh Goel, Senior Standing Counsel with
 Ms. Geetika Sharma, Advocate for the respondents.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside order dated 24.05.2022 (Annexure P-1) passed by respondent No. 1 whereby petitioner's request for condonation of delay on receipt of remittance in convertible foreign exchange against export of services in terms of Rule 96A(1)(b) of Central Goods and Services Tax Rules, 2017, has been rejected

2. Various arguments have been raised by learned counsel for petitioner including the one that there has been no consideration whatsoever of the grounds as raised by petitioner inasmuch as there is no time limit for seeking condonation of delay in receipt of exports remittance. Furthermore, there is no such time limit in the Statute prescribing the period for remittance. It is further submitted that in any case, authority had to be cognizant of period in question wherein there was an outbreak of pandemic COVID-19.

3. However, at this juncture without considering the arguments as above, we note that a perusal of impugned “order” dated 24.05.2022 indicates that the same is only a communication and intimation of order, purportedly passed by Excise and Taxation Commissioner rejecting petitioner’s application/representation. This is admittedly a communication sent by Additional Excise and Taxation Commissioner (GST) for Excise and Taxation Commissioner, Panchkula. Relevant part of communication reads as under:-

“ The matter has been examined and the Excise and Taxation Commissioner has rejected your application/representation on both the counts above for condonation of delay on receipt of remittance in convertible foreign exchange against the export of services as per Rule 96A of CGST Rules, 2017.”

4. In view of above, learned counsel for the Department was called upon to produce copy of the order which was actually passed by Excise and Taxation Commissioner. In compliance thereof, original record has been produced before us today.

5. Learned counsel for respondents is unable to deny that no order as such has been passed by Excise and Taxation Commissioner. There is a detailed

note dated 19.05.2022 by Joint Commissioner (Legal) which has been endorsed by the Commissioner noting his agreement thereto. It is apparent that no order has been passed by Excise and Taxation Commissioner in accordance with law after considering the facts, circumstances and issues involved after affording an opportunity of hearing to petitioner.

6. Keeping in view the admitted position as above, matter is remitted to the Excise and Taxation Commissioner to consider the same after affording due opportunity to petitioner in accordance with law and taking into consideration all the grounds as raised by petitioner.

7. Writ petition is, accordingly, disposed of.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

February 06, 2026

Rts

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No