IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

120

CWP-36441-2025 (O&M)
Date of Decision: 11.02.2026

M/s Bhoomika Constructions .....Petitioner

Versus

Appellate Authority-cum-Joint Commissioner and anr. .....Respondents

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

Present: Mr. Himansshu Jain, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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LISA GILL, J.(Oral)

1. Prayer in this writ petition is for setting aside order dated 28.08.2024 (Annexure P-1) passed by ETO-cum-Proper Officer (State Tax), Gurugram (North) under Section 73(1) of Haryana Goods and Service Tax Act, 2017 and Central Goods and Service Tax Act, 2017 whereby tax, interest, late fees and penalty has been imposed upon petitioner, which is detailed as here-under:

Reason/Discrepancy	**Tax**			**Interest**			**Penalty**			**Late fees**	
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	CGST	SGST
GSTR-2A and GSTR-3B Mismatch	72224	2349572	2349572	60015	1952398	1952398	7222	234957	234957	0	0
Sub. Total	**4771368**			**3964811**			**477136**			**0**	
G.Total	**9213315**										

2. Learned counsel for petitioner submits that show cause notice(s) as mentioned in order dated 28.08.2024 were not in the knowledge of petitioner as e-mail address on which these notices were sent was being

accessed by Chartered Accountant (for short 'CA') of petitioner, who was handling the accounts. Said CA did not inform the petitioner about any such notices. Petitioner came to know about these notices and order only on 19.11.2025, when the said CA asked the petitioner to deposit the tax for filing GSTR 3B return for the month of October 2025. It is submitted that in this factual matrix, delay of over 366 days arose in filing the appeal. The period has since increased. Learned counsel for petitioner further submits that petitioner should not be made to suffer due to fault of its CA. Learned counsel for petitioner further submits that said notices as well as order dated 28.08.2024 were also uploaded on 'Additional Notices and Orders Tab' on GST Portal, due to which said notices and order did not come to the knowledge of petitioner. Therefore, in this situation, this delay in filing of appeal should be condoned by this Court and petitioner be permitted to file an appeal under Section 107 of Central Goods and Services Tax (CGST) Act, 2017 and Appellate Authority be directed to consider the same on merits. It is, thus, prayed that this writ petition be allowed.

3. Learned counsel for respondent, on advance notice, has opposed the writ petition while submitting that arguments as raised are totally devoid of any merit. Dismissal of writ petition is sought.

4. We have heard learned counsel for parties and have perused the file with their able assistance but do not find any ground to cause interfere in this matter in exercise of jurisdiction under Article 226 of the Constitution of India. It is a settled position that interference by this Court in such like matters has to be minimal and actuated only in exceptional and extraordinary circumstances. No such circumstance has been pointed out before us. Gainful reference in this regard can be made to judgments of Hon'ble the Supreme Court in **Union Bank of India v. Satyawadi Tandon and others,**

2010(8) SCC 110 and **Kakinada and ors. Vs. M/s Glaxo Smith Kline Consumer Health Care 2020 (19) SCC 681**.

5. In the present case, it is admitted by petitioner that notices as well as impugned order dated 28.08.2024 had been sent on the e-mail address, which was made available by petitioner to the Department. Case set up is that CA of petitioner was negligent in not bringing this to notice of petitioner. Once the Department has discharged its duty, show cause notices were duly served on e-mail address, so provided by petitioner. There is no ground for interference. It is specifically mentioned in impugned order dated 28.08.2024 that firstly ASMT-10 dated 17.12.2021 was issued. No reply was submitted on behalf of petitioner and thereafter show cause notice in Form DRC-01 was issued on 22.05.2024. Subsequent thereto, three more opportunities were afforded with the matter being adjourned each time. It is further noted that despite due opportunity being afforded neither any reply was filed nor amount in question deposited.

6. We do not find any merit in the arguments raised by learned counsel for petitioner that additionally the show cause notice(s), intimation and orders were uploaded on 'Additional Notices and Orders Tab' on the GST Portal, due to which the same did not come to knowledge of petitioner. This is clearly an afterthought and with reference to certain writ petitions which are now pending before this Court in this respect. Though not of much impact in the given factual matrix it is to be noted that there is not even a whisper in the writ petition that said CA is no longer working with petitioner or that any action was taken by petitioner, in this respect.

7. In the given factual matrix, no ground is made out for any interference at this stage.

8. No other argument has been addressed.

9. Writ petition is accordingly dismissed, with liberty to petitioner to avail remedy(ies) as may/if any available to it in accordance with law.

10. There is no expression of opinion on merits of the matter and observations are confined for purpose of decision of this writ petition.

(LISA GILL)
JUDGE

11.02.2026 **(RAMESH CHANDER DIMRI)**
Rajeev (rvs) **JUDGE**

Whether speaking/reasoned Yes/No

Whether reportable Yes/No