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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-34938-2024(O&M)

Date of Decision: 20.12.2024

Ms. Nancy Malik

. . . . Petitioner

Vs.

Deputy Commissioner, CGST Division, Ambala and others

. . . . Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Ms. Smriti S. Shukla, Advocate for the petitioner.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Notice of motion.
2. Ms. Pridhi Sandhu, Sr. Standing Counsel, accepts notice on behalf of respondents.
3. Learned counsel has invited attention to the FORM GST APL-02 acknowledgement for submission of appeal issued by the respondent/Appellate Authority, wherein the Additional Commissioner has rejected the appeal on the ground of delay in submission of appeal.
4. Learned counsel relies upon the case of **M/s Vasudeva Engineering v. The Union of India and others**, passed in CWP-27468-2023 & other **connected cases**, decided on **24.10.2024**, wherein we have taken note of the judgment passed by Supreme Court in case of **M/s Tecnimont Pvt. Ltd. vs. State of Punjab and others**, 2019 INSC 1054.

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5. Learned counsel submits that the delay was unavoidable; the appeal ought to have heard on merits. Although we confirm the action of the appellate Authority rejecting the appeal on the ground of delay, however, considering the circumstances as reflected before us, we condone the delay and direct the Appellate Authority to hear the matter on merits and decide the same by passing a speaking order, after giving opportunity of hearing to both the parties. The appeal may be decided within a period of four months from today.

6. Disposed of.

Pending miscellaneous application(s), if any, stands disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

20.12. 2024*rashmi*

1. *Whether speaking/reasoned?*
2. *Whether reportable?*

Yes/No
Yes/No