

CWP-28643-2024

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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH****CWP-28643-2024****Date of Decision: 22.10.2024**

M/s. Imaging Solutions (P) Ltd.

. . . . Petitioner

Vs.

State of Haryana and others

. . . . Respondents

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

Present: Ms. Aashna Gill, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. By way of present writ petition, petitioner assails the order dated 16.07.2024 (Annexure P-7) passed by the Appellate Authority for Advance Ruling, Haryana. While passing order under Section 101(1) of the Haryana Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Act, 2017, the Appellate Authority has found that the appellant had failed to pay Rs.10,000/- (Rs.5,000/- for the CGST + Rs.5,000/- for HGST) as fee for hearing of the appeal while the appellant was required to deposit a total sum of Rs.20,000/- (Rs.10,000/- for CGST + Rs.10,000/- for HGST) as fee. The Authority has therefore, held that the appeal was incomplete for want of deposition of the requisite fee, as mandated under the GST law and while



dismissing the appeal, it held that the appeal to be rejected as not maintainable.

2. Learned counsel for the petitioner submits that while the petitioner was ready to deposit the requisite fee, the Authority did not allow the petitioner to deposit the remaining amount of Rs.10,000/- and has wrongly dismissed the appeal as not maintainable.

3. It is further submitted that while the appeal may be held to be incomplete and incompetent for want of deposition of fee it could not be held to be not maintainable.

4. Advance notice was issued to the State/respondent. Learned State counsel submits that the appeal was rightly dismissed as incompetent and incomplete for want of deposition of the requisite fee. However, she fairly states that if the petitioner would have deposited the remaining amount, the appeal should have been heard on merits and would not be held to be not maintainable.

5. We appreciate the stand taken by the State and dispose of the present writ petition with directions to the Appellate Authority to hear the appeal preferred by the petitioner on merits, subject to the petitioner depositing the remaining amount of Rs.10,000/- within a period of one week from today.

6. As we hold that on account of the non-payment of the requisite fee, an appeal cannot be dismissed as not maintainable, and in fact, before the Appellate Authority takes up any appeal, the appellant should be informed of any deficiency and be given a chance to deposit and remove the deficiency, if any.



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7. With the aforesaid observations, the present writ petition is allowed.

8. Pending miscellaneous application(s), if any, shall also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 22, 2024

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

Yes/No
Yes/No