

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

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2023:PHHC:148637-DB

CWP-26273-2023Date of Decision: 22.11.2023

Optum Global Solutions (India) Pvt. Ltd.

.....Petitioner(s)

Versus

State of Haryana and others

...Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA**  
**HON'BLE MS. JUSTICE LAPITA BANERJI**

Present: Mr. Kamal Sawhney, Advocate,  
Mr. Deepak Thakur, Advocate,  
and Mr. Rishab Singla, Advocate,  
for the petitioner.

**G.S.SANDHAWALIA, J. (Oral)**

1. Challenge in the present writ petition filed under Article 226 of the Constitution of India is to the order dated 01.03.2023 (Annexure P-1) whereby the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Faridabad has rejected the appeal being not maintainable on account of the fact that it had been presented in a manner by filing it offline (manual) on 31.08.2020 against the order dated 04.06.2020. The said appeal was filed against the rejection of the refund for Rs.32,69,309/- for the period from April, 2018 to June, 2018. Reliance has been placed upon Rule 108 of the Haryana Goods & Service Tax Rules, 2017 (in short 'the Rules') which provide that the appeal can be filed either electronically or otherwise, as may be notified by the Commissioner.

2. It has been brought to our notice that the said Rule was amended on 04.08.2023 and the appeals have been filed earlier. It has also been further brought to our notice that a co-ordinate Bench in ***CWP-9051-2023, Go Daddy India Domains and Hosting Services Pvt. Ltd. vs. State of Haryana,***

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decided on 29.04.2023 (Annexure P-11) came to the conclusion that it is a highly technical ground for dismissing the appeal and set aside the said order and issued directions to hear the appeal on merits after giving opportunity of hearing to both the parties. Reliance was placed upon the judgment of Andhra Pradesh High Court in *Writ Petition No. 3308 of 2021, Ali Cotton Mill vs. Appellate Joint Commissioner (ST), 2022 (56) G.S.T.L., 270 (A.P.)* (Annexure P-12).

3. A perusal of the said judgment would also go on to show that the wording of the Rule had been taken into consideration since it is provided “electronically or otherwise” and, therefore, the manual filing as such has also been accepted.

4. Notice of motion.

5. Ms. Mamta Singla Talwar, DAG, Haryana accepts notice on behalf of the respondents.

6. Keeping in view the above, we see no tangible reason to pass a different order. Accordingly, the order dated 01.03.2023 (Annexure P-1) is quashed. The appeal is restored on the Board of the Appellate Authority, which shall proceed to decide the appeal on merits.

7. Writ petition stands disposed of accordingly.

(G.S. SANDHAWALIA)  
JUDGE

22.11.2023  
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(LAPITA BANERJI)  
JUDGE

Whether reasoned/speaking	Yes
Whether reportable	No