



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No.143

CWP-21171-2025

Date of decision : 29.07.2025

M/s Pace Enterprises

..... Petitioner

*Versus*

The Additional Commissioner  
of Central Goods and Services Tax Act, 2017  
and another

..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL  
HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Sanjay Bansal, Senior Advocate, with  
Mr. Gurdeep Singh, Advocate, for the petitioner.

Mr. Rishabh Kapoor, Sr. Standing Counsel for the respondents  
(appeared through video conferencing).

\* \* \* \* \*

DEEPAK SIBAL, J. (Oral)

1. Through an order dated 20.12.2024, passed by respondent No. 2, demands were made from the petitioner under the Central Goods and Services Tax Act, 2017. The said order was served upon the petitioner on 26.12.2024 and on 30.01.2025, a consolidated demand on the basis thereof was also uploaded on the portal of the respondent-department. Order dated 20.12.2024 was challenged by the petitioner through filing of a statutory appeal before respondent No. 1. Such appeal was filed on 29.04.2025. The said appeal was rejected on the ground of delay and conveyed to the petitioner through form GST APL-02 dated 25.06.2025. Such rejection of the petitioner's appeal is the subject matter of challenge through the instant petition.

2. Learned senior counsel for the petitioner submits that the impugned communication dated 25.06.2025, rejecting the petitioner's statutory appeal on the ground of delay, is liable to be set aside simply because the same does not contain any reason as to why the petitioner's appeal was dismissed on the ground of delay.



3. After having heard the learned counsel for the parties and perusing the impugned order/communication dated 25.06.2025, we find merit in the submission raised on behalf of the petitioner because through the order/communication dated 25.06.2025 simply a declaration has been made that the petitioner's statutory appeal is being dismissed on account of delay. No reason to back the said decision is forthcoming.

4. Any order, whether judicial or quasi judicial, must contain reasons as such an order, without reasons would have no place in a world governed by the rule of law. In fact, reasons are the soul of an order, whether judicial or quasi judicial. Every order which entails civil consequences must be backed by sound reasons as these reasons only ensure that the decision was not a result of any whim or fancy of its author and that the same was also just. A reasoned order is also in line with the principles of natural justice that justice should not only be done but also seem to have been done. In the absence of reasons, it is also extremely difficult for a superior authority/Court to ascertain the correctness of the order appealed or petitioned against.

5. In the light of the above, the impugned order/communication dated 25.06.2025 (Annexure P-8) is set aside. However, liberty is granted to respondent No.1 to pass a fresh reasoned order on the petitioner's statutory appeal filed against the order of respondent No. 2 dated 20.12.2024, in accordance with law.

6. The petition is allowed in the above terms.

[DEEPAK SIBAL]  
JUDGE

29.07.2025  
*shamsher*

[LAPITA BANERJI]  
JUDGE

Whether speaking/reasoned : Yes / No  
Whether reportable : Yes / No