



2026:PHHC:018364-DB



208-c **IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-5822-2023

Date of Decision: February 06, 2026

**HUAWEI TELECOMMUNICATIONS (INDIA) COMPANY PRIVATE
LIMITED**

.....Petitioner

Versus

EXCISE AND TAXATION COMMISSIONER AND ORS.

..... Respondents

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

Present: Mr. Tarun Gulati, Senior Advocate with
Mr. Kishore Kunal, Advocate and
Mr. Rishab Singla, Advocate for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel with
Ms. Geetika Sharma, Advocate for the respondents.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside order dated 06.02.2023 (Annexure P-1) passed by respondent No. 1 whereby petitioner's request for condonation of delay on receipt of remittance in convertible foreign exchange against export of services in terms of Rule 96A(1)(b) of Central Goods and Services Tax Rules, 2017, has been rejected

2. Various arguments have been raised by learned counsel for petitioner including the one that there has been no consideration whatsoever of the grounds as raised by petitioner inasmuch as there is no time limit for seeking

condonation of delay in receipt of exports remittance. Furthermore, there is no such time limit in the Statute prescribing the period for remittance. It is further submitted that in any case, authority had to be cognizant of period in question wherein there was an outbreak of pandemic COVID-19.

3. However, at this juncture without considering the arguments as above, we note that a perusal of impugned “order” dated 06.02.2023 indicates that the same is only a communication and intimation of order, purportedly passed by Excise and Taxation Commissioner rejecting petitioner’s application/representation. This is admittedly a communication sent by Deputy Excise and Taxation Commissioner (GST) for Excise and Taxation Commissioner, Panchkula. Relevant part of communication reads as under:-

“ In this regard, you are hereby intimated that your application was perused by Worthy Excise and Taxation Commissioner and has been filed on 23.01.2023 observing that matter was heard on last date and there is no satisfactory ground for seeking condonation of delay. Therefore, your application has been rejected.”

4. In view of above, learned counsel for the Department was called upon to produce copy of the order which was actually passed by Excise and Taxation Commissioner. In compliance thereof, original record has been produced before us today.

5. Learned counsel for respondents is unable to deny that no order as such has been passed by Excise and Taxation Commissioner. There is a note dated 24.01.2023 by Deputy Excise and Taxation Commissioner, GST in this regard and thereafter there is note by the Commissioner, peculiarly dated 23.01.2023, to the effect that:-

“ Matter was heard on last date. There is no satisfactory ground for seeking condonation of delay. Therefore, application is rejected.”

6. It is apparent that no order as such has been passed by Excise and Taxation Commissioner in accordance with law after considering the facts, circumstances and issues involved after affording an opportunity of hearing to petitioner. In our considered opinion, such action is unsustainable.

7. Keeping in view the admitted position as above, memo dated 06.02.2023 is set aside; matter is remitted to the Excise and Taxation Commissioner to consider the same after affording due opportunity to petitioner in accordance with law and taking into consideration all the grounds as raised by petitioner.

8. Writ petition is, accordingly, disposed of.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

February 06, 2026
Rts

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