

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP-12671-2015

Date of decision:- 29.06.2015

M/s Madan Singh Todar Singh

...Petitioner

Versus

The State of Punjab and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Sandeep Goyal, Advocate,
for the petitioner.

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S.J. VAZIFDAR, A.C.J. (ORAL)

The petitioner has challenged a notice dated 16.06.2015 (Annexure P3) and a notice (Annexure P5) stating that penal action would be initiated against the petitioner under the Punjab Development of Trade, Commerce and Industries Ordinance, 2015 and Section 51(7)(c) of the Punjab Value Added Tax Act, 2005.

2. It is alleged that the petitioner's vehicle carrying sugar was stopped on 16.06.2015 on the ground that the detaining officer upon scrutiny of the documents found that the transaction was not genuine as per the said Ordinance. The proceedings were forwarded to the Assistant Excise and Taxation Commissioner, Mobile Wing, Ludhiana.

3. The petitioner has also contended that under Section 7 of the Ordinance, there is no power to impose penalty. This argument is in the alternative. The petitioner's main contention is that the transaction is genuine and was not liable to tax under the said Ordinance. If the main contention is accepted, it would not be necessary to go into the issue as to whether the authorities have power or jurisdiction to impose penalty under the said Ordinance. In these circumstances, we do not deem it appropriate to

entertain this writ petition on the question of jurisdiction at this stage. If the petitioner succeeds on merits, the issue of law would be academic.

4. However, the petitioner's vehicle was detained on 16.06.2015. It is only fair that the respondents pass an order after the reply is filed to the impugned notice (Annexure P5) as expeditiously as possible. We are informed that the matter has been placed today before the authorities under the said Ordinance. Mr. Goyal, learned counsel for the petitioner states that the reply will be filed today before the authorities.

5. If the reply is filed, the authorities shall decide the show cause notice within two weeks.

6. The petition is accordingly disposed of.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

29.06.2015
Amodh