

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 24870 of 2015

Date of Decision: 30.11.2015

M/s Bharti Trading Company, Ludhiana

....Petitioner.

Versus

State of Punjab and another

...Respondents.

1. Whether the Reporters of the local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE RAMENDRA JAIN.**

PRESENT: Mr. Avneesh Jhingan, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to unlock its TIN number. Further, a writ of certiorari has been sought for quashing the notices dated 17.9.2015 (Annexure P-1) and dated 16.10.2015 (Annexure P-2).

2. The petitioner is engaged in the business of trading at Ludhiana and is having TIN No. 03211159233. It purchases goods from within the State of Punjab and outside of Punjab and sells the same within Punjab and in the course of inter State trade and commerce. The data of movement of goods coming from outside Punjab and going

outside Punjab are reported by the petitioner at Information Collection Centres (ICCs). The petitioner had filed its quarterly returns for the year 2014-15. The tax liability was met in the returns and ITC due to the dealer was also claimed. Respondent No.2 issued a notice for the assessment year 2014-15 to the petitioner that it had made certain purchases from the cancelled dealers and, therefore, the ITC was not allowable. Thereafter, respondent No.2 issued a notice dated 17.9.2015 (Annexure P-1) to the petitioner rejecting the calculation of ITC and interest thereon was made. However, the petitioner was directed to deposit a sum of ₹ 33,98,514/- on or before 30.9.2015. The petitioner through its counsel appeared before respondent No.2 and raised objection regarding jurisdiction and also requested for unlocking its TIN number. Instead of unlocking the TIN number of the petitioner, respondent No.2 issued a memo dated 16.10.2015 (Annexure P-2) locking the TIN number stating therein that the earlier notice has not been complied with. In response thereto, the petitioner requested respondent No.2 for unlocking of TIN and sent reply dated 30.9.2015 (Annexure P-3) by post, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that in response to the notice dated 16.10.2015 (Annexure P-2), the petitioner has sent reply dated 30.9.2015 (Annexure P-3) by post to respondent No.2, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, the present writ petition is disposed of by directing respondent No.2 to decide the matter in accordance with law after affording an opportunity of hearing to the petitioner and by passing a speaking order taking into consideration

the reply dated 30.9.2015 (Annexure P-3) sent by the petitioner by post within a period of one week from the date of receipt of a certified copy of this order.

**(AJAY KUMAR MITTAL)
JUDGE**

November 30, 2015
gbs

**(RAMENDRA JAIN)
JUDGE**