

IN THE HIGH COURT FOR THE STATES OF PUNJAB AND  
HARYANA AT CHANDIGARH

Date of Decision: February 13, 2015

1) CWP No.4388 of 2014  
M/s Gateway Rail Freight Ltd .....Petitioner

Versus

Union of India and others .....Respondents

2) CWP No.5025 of 2014  
M/s Gateway Rail Freight Ltd. ....Petitioner

Versus

Union of India and others .....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA  
HON'BLE MR. JUSTICE AMOL RATTAN SINGH**

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

Mr. Sukhdev Sharma, Advocate  
for respondent No.1.

Mr. Jagmohan Bansal, Addl. Advocate General, Punjab

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**Rajive Bhalla, J. (Oral)**

By way of this order, we shall decide CWP Nos.4388 of 2014 and 5025 of 2014, as the order impugned in both the petitions are similar. Facts necessary for adjudication are being taken from CWP No.4388 of 2014.

The petitioner who is admittedly a Cargo Service Provider, working with the Container Freight Station, Ludhiana, is before us to challenge order dated 22.01.2014 and demand notice, by praying that the State of Punjab may be restrained from calling upon the petitioner to furnish information under Rule 64-C of Punjab VAT Rules, 2005.

Counsel for the petitioner submits that as the petitioner merely provides safe custody to and handles cargo on behalf of the Customs Department, the petitioner is not obliged to furnish information to the State of Punjab but an order imposing penalty has been passed against the petitioner. Counsel for the petitioner further submits that the petitioner has furnished information as required by the State of Punjab and undertakes to continue furnishing information in its possession, as may be required by the State of Punjab.

Counsel for the State of Punjab submits that as the petitioner has undertaken to furnish information as required by the State of Punjab, it has no objection, if order dated 22.01.2014 (Annexure P-27) is quashed, provided the petitioner continues to furnish information.

We have heard counsel for the parties and in view of statement made by the counsel for the parties, allow the writ petition and set aside the order dated 22.01.2014, subject to the petitioner continuing to furnish information including copies of bill of entries, as required by the State of Punjab.

**(Rajive Bhalla)**  
**Judge**

**February 13, 2015**  
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**(Amol Rattan Singh)**  
**Judge**