IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 166 of 2016

Date of Decision: 8.1.2016

M/s Tanu Trading Co., New Subji Mandi, Ludhiana

....Petitioner.

Versus

State of Punjab and others

...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 MRS. JUSTICE RAJ RAHUL GARG.

PRESENT: Mr. Aman Bansal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of certiorari for setting aside the notices dated 21.10.2015 (Annexures P-2 and P-3) and dated 8.12.2015 (Annexure P-5) issued by respondent No.3. Further, a writ of mandamus has been sought directing the respondents not to lock the Tax Identification Number (TIN) of the petitioner.

2. The petitioner is filing its quarterly returns within the stipulated time period and similarly for the year 2014-15, the petitioner

filed its quarterly returns. A notice dated 30.9.2015 (Annexure P-1) has been issued to the petitioner for payment of ₹ 19,67,436/- for wrongly claiming ITC. Another notice dated 21.10.2015 (Annexure P-2) was also issued. Thereafter, notice dated 21.10.2015 (Annexure P-3) was issued for locking of TIN number of the petitioner for not complying with the requirement of the notice, Annexure P-1. After receiving the notices, the petitioner approached the seller and obtained the affidavit dated 26.10.2015 (Annexure P-4) mentioning therein that all the transactions were routed through bank channel and the details of the goods purchased along with amount was given therein. The petitioner submitted the affidavit along with other relevant documents to the concerned officer. However, respondent No.3 issued another notice dated 8.12.2015 (Annexure P-5) for producing the documents mentioned therein. The petitioner filed replies dated 21.12.2015 (Annexure P-6) and dated 24.12.2015 (Annexure P-7) before respondent No.3, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has filed replies dated 21.12.2015 (Annexure P-6) and dated 24.12.2015 (Annexure P-7) before respondent No.3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to take a decision on the replies dated 21.12.2015 (Annexure P-6) and dated 24.12.2015 (Annexure P-7), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the

petitioner within a period of one month from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

January 8, 2016
gbs

(RAJ RAHUL GARG)
JUDGE