

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

CWP No. 15648 of 2018 (O&M)

Date of decision: 17.9.2018

PLN9 Security Services Private Limited

.. Petitioner

vs

Principal Commissioner of Central Tax and others

.. Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal**

Present Mr. V. Ravindra and Ms. Tulika Bhatnagar, Advocates for
Mr. Rajeev Saxena, Advocate, for the petitioner.

Mr. Saurabh Goel, Advocate, for respondent nos. 1 and 2.

Mr. Anandeshwar Gautam, Advocate, for respondent no. 4.

Rajesh Bindal, J.

Present petition was filed challenging the action of the department freezing the bank account of the petitioner for recovery of the amount of service tax.

At the time when the notice of motion was issued, it was claimed that the petitioner company is to recover about a sum of ₹ 4,34,54,925/- from different companies to whom service was provided, however, the amount was not being paid by them. If the bank account of the company is freezed by the department, 800 employees, who are dependent, will be effected. It was further submitted that in case the accounts are de-freezed, the amount due to the department will be paid out of the amount received from the clients.

Learned counsel for the respondents pointed that the petitioner company is a chronic defaulter. He further submitted that the petitioner company has neither filed returns nor deposited any amount of service tax from October, 2014 onwards, hence, it does not deserve any concession by this Court. It was further submitted that the petitioner company's claim that it had to receive a sum of ₹ 3,39,49,324/- from Lanco Solar Services Private Limited, however, on verification from the aforesaid company it was found that nothing is payable by that company to the petitioner. Hence, misstatement was made, while getting the notice of motion issued.

After hearing learned counsel for the parties and considering the fact that the petitioner is defaulter not only in filing the returns from October, 2014 onwards but even payment of service tax and further the stand taken that more than ₹ 3.00 crores are recoverable by it from Lanco Solar Services Private Limited was found to be incorrect, we do not find any case is made out for interference by this Court. The writ petition is accordingly dismissed.

(Rajesh Bindal)
Judge

17.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No