

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No.16633 of 2018 (O&M)
Date of Decision.07.09.2018

M/s Bright Road Logistics

...Petitioner

Vs

The State of Haryana and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Sumit Saini, Advocate
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

-.-

RAJESH BINDAL J.

The petitioner had filed the present petition seeking quashing of the order passed under Section 130 of the Central Goods and Services Tax Act, 2017 read with Section 130 of the State Goods and Services Tax Act whereby the goods in transit were confiscated.

The grievance raised by the petitioner is that though he had filed appeal against the order of confiscation, however, there being no Appellate Authority, the same could not be heard. The petitioner was even unable to apply for any interim relief. The Department while denying the petitioner to avail of his remedy of appeal in effective manner, started taking coercive steps for recovery of the amount of penalty by proceeding to auction the confiscated goods.

Learned counsel appearing for the State, on instructions submitted that the Appellate Authority shall be appointed within a period of one week. As the petitioner is being deprived of his right to

avail of remedy of appeal, we deem it appropriate to direct that the Department will not take any coercive steps for recovery of the amount of penalty from the petitioner till such time the Appellate Authority is appointed and any application for interim relief filed by the petitioner is taken up and decided.

The petition is disposed of accordingly.

**(RAJESH BINDAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

September 07, 2018

Pankaj*

Whether speaking/reasoned	Yes/No
----------------------------------	---------------

Whether reportable	Yes/No
---------------------------	---------------