**IN THE HIGH COURT OF PUNJAB & HARYANA, CHANDIGARH**

**CWP No. 23203 of 2018**
**Date of decision : October 10, 2018**

**M/s R. R. Enterprises, Ludhiana**

**....... Petitioner**

**Versus**

**State of Punjab and others**

**........ Respondents**

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL**
**HON'BLE MR. JUSTICE MAHABIR SINGH SINDHU**

Present:- Mr. J. S. Bedi , Advocate
for the petitioner.

Mr. Pankaj Gupta, Addl. A. G. Punjab.

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**RAJESH BINDAL, J.**

The petitioner has approached this Court seeking direction to the respondents to release the goods detained, claiming that the petitioner had paid due amount of tax thereon. The goods in the present case were detained on 24.8.2018. The allegation is that the same were not accompanied by proper documents. After the petitioner had filed the writ petition an order of confiscation of the goods passed on 7.9.2018 under Section 130 of the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act') was served upon the petitioner. It remained un-disputed that no order levying tax and penalty has been passed till date under Section 129 of the Act though notice was issued after detention.

Learned counsel for the State on instructions from Mr.

Kalicharan, Proper Officer, Excise and Taxation Department, Punjab fairly submitted that the proceedings initiated under Section 129 of the Act will be concluded after affording hearing to the petitioner and the order of confiscation under Section 130 of the Act be treated as withdrawn. However, in case the petitioner fails to deposit the amount of tax and penalty levied under Section 129 of the Act, the department be given liberty to invoke Section 130 of the Act.

Learned counsel for the petitioner does not have any objection to the aforesaid procedure being adopted.

After hearing learned counsel for the parties, the present petition is disposed of permitting the State to withdraw the order passed under Section 130 of the Act, confiscating the goods. The petitioner shall appear before the Proper Officer on October 12, 2018 at 11.00 A.M. in his office at Sector 69, Mohali.

In case the petitioner fails to deposit the amount of tax and penalty, if levied in terms of provisions of Section 129 of the Act, needless to add that the State shall be at liberty to proceed further in accordance with law.

**(RAJESH BINDAL)**
**JUDGE**

**(MAHABIR SINGH SINDHU)**
**JUDGE**

**October 10, 2018**
**archana**

**Whether speaking/reasoned** **Yes/No**
**Whether Reportable** **Yes/No**