IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.9181 of 2018
Date of decision: 01.06.2018

Paramjit Kaur & ors. .... Petitioners

versus

Union of India and others .... Respondents

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

Present: Mr. R.S.Sekhon, Advocate
for the petitioners.

Mr. Saurabh Goel, Advocate
for the respondents.

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Ajay Kumar Mittal, Acting Chief Justice (Oral)

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioners have prayed for issuance of a writ in the nature of Mandamus directing respondent No.3 to stay the notice of recovery under Section 87-B of the Finance Act, 1994 dated 25.10.2017 (Annexure P-4) for a sum of Rs.29,62,297/- during the pendency of appeal filed before Central Excise Service Tax Appellate Tribunal, Chandigarh. Further, a direction has been sought to respondent No.4 to not transfer the amount of Rs.29,62,297/- to the account of Government of India.

2. Learned counsel for the respondents submitted that the petitioners have already approached the Appellate Court and filed an appeal along with deposit of 7.5% pre deposit amount as required by the statute. He has also placed on record the letter dated 31.05.2018 from the office of the Superintendent, Goods and Services Tax, Division Ferozepur.

3. In view of the above communication, no recovery shall be effected during the pendency of appeal.

4. Accordingly, the present writ petition is disposed of. In pursuance to Annexure P-4 passed by respondent No.4, the account, if any, frozen by respondent No.4, shall be released and will be operative.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

01.06.2018 **(TEJINDER SINGH DHINDSA)**
sonia **JUDGE**

Whether speaking/non-speaking? Yes/No
Whether reportable? Yes/No