

**IN THE HIGH COURT OF PUNJAB & HARYANA AT  
CHANDIGARH.**

**CWP No.13204 of 2019(O&M)**

**Date of Decision:-04.10.2019**

**Maruti Traders Through Binod Kumar Shaw Proprietor.**

.....Petitioner.

Versus

**State of Haryana & Anr.**

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH  
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Ms. Prity Sharma, Advocate &  
Ms. Rijuta Mohanty, Advocate for the Petitioner.

Ms. Mamta Singla Talwar, Deputy Advocate General,  
Haryana.

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**JASWANT SINGH, J.(ORAL)**

Petitioner is a proprietorship concern with the principle place of business at Guwahati. One of the consignment of Beetle Nuts (Supari) dispatched by the petitioner to M/s Mahabir Traders situated at Delhi was intercepted by the GST Officers at Bahalgarh, Sonapat on 18.03.2019. The officers concerned issued notice dated 29.03.2019 (**P-2**) under Section 129 of the HGST Act.

Present petition was filed challenging the aforesaid notice (**P-2**) with a further prayer for release of the seized goods along with the truck.

After issuance of the notice of motion, the respondent-department due to non appearance of the owner of the goods/transporter followed the procedure envisaged under Section 130 of the HGST Act

resulting into passing of order of confiscation. However on the examination of the record produced before the Court, the respondents had taken remedial measures and order of confiscation passed under Section 130 was quashed and order passed at the stage of Section 129 was modified. The said modified order dated 6.8.2019 admittedly, is an appealable order under the provisions of HGST Act and is concededly being challenged by the petitioner by filing an appeal before the Appellate Authority. It is also conceded position that the seized goods and truck have since been released in accordance with the provisions of HGST Rules. Hence nothing more survives for adjudication in the present writ petition in view of the prayer made. However, petitioner has moved a CM seeking some amount of compensation on account of wrongful act without realizing that the officers concerned have been granted protection by statutory provisions under the HGST Act.

Be that as it may, we find that the present petition has become infructuous with the petitioner having liberty to assail the aforesaid order dated 06.08.2019 by filing an appeal before the Appropriate Authority.

Dismissed as infructuous.

( JASWANT SINGH )  
JUDGE

( AVNEESH JHINGAN )  
JUDGE

October 04, 2019  
Vinay

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|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |