

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

CWP-29501-2018

Date of decision: 20.02.2019

M/s Arya Sudharma Tradex Pvt. Ltd.

..... Petitioner

Versus

State of Punjab & ors.

..... Respondents

**CORAM : HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present : Mr. Saurabh Kapoor, Advocate with
Mr. Rishabh Kapoor, Advocate
for the petitioner.

Mr. Pankaj Gupta, Addl. AG, Punjab.

Ajay Kumar Mittal, J.

The present writ petition has been filed under Articles 226 and 227 of the Constitution of India for issuance of writ of Certiorari for quashing the order dated 24.07.2018 (Annexure P-8) passed by respondent No.3 claiming to be illegal, arbitrary and against the provisions of PGST Act, 2017.

2. Upon notice, reply has been filed by way of affidavit of Sh. Bhupinder Pal Singh Bhatia, State Tax Officer-cum-Excise and Taxation Officer on behalf of respondents No.1 to 3. Along with the written statement Annexure R-2 has been appended, which is an order passed on 25.07.2018 imposing tax of ₹ 75,060/- under Integrated Goods and Services Tax Act, 2017 and an amount of ₹ 75,060/- as penalty upon the petitioner.

3. It was stated by learned counsel for the State that the goods have been released and the amount of tax and penalty has been deposited by

the petitioner. It was further stated that the impugned order is appealable under Section 107 of Punjab General Goods and Service Tax Act, 2017.

4. After hearing learned counsel for the parties, we dispose of the present petition by permitting the petitioner to file an appeal assailing the order dated 25.07.2018 (Annexure R-2) before the Appellate Authority. It is however, clarified that in case any appeal is filed by the petitioner, the same shall be decided by the Appellate Authority expeditiously after affording an opportunity of hearing to the petitioner in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

20.02.2019
sonia

(MANJARI NEHRU KAUL)
JUDGE

Whether speaking/reasoned:
Whether reportable :

Yes/No
Yes/No