

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

111

**CWP No.23519 of 2019.
Date of Decision: 19.11.2019.**

M/s J.S. Industries

....Petitioner.

Versus

Union of India and others

....Respondents.

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA**

Present: Mr. Amrinder Singh, Advocate for the petitioner.

Mr. Sunish Bindlish, Senior Standing Counsel
for the respondents.

Jaswant Singh, J. (Oral)

Petitioner, a partnership firm, is engaged in the business of manufacturing of non-alloy steel wires and alloy steel wires in their manufacturing unit situated at Ludhiana. A search was conducted by the Officers of DGGSTI on 24.11.2015; and based on that, a show cause notice dated 23.03.2018 Annexure P-5 was issued by DGGSTI for the alleged evasion of excise duty to the tune of Rs.1,92,38,113/- approximately.

The petitioner-firm by filing the present writ petition prayed (i) for directing the authorities to return the photocopies of certain documents seized during the search, (ii) for directing the adjudicating authority to permit the petitioner-firm to cross-examine the witnesses, whose statement was to be relied upon while confirming the demand raised in the show cause notice.

Upon notice, Mr. Rajan Lachala, Joint Commissioner, Central Goods & Services Tax Commissionerate, Ludhiana has filed a written statement on behalf of the respondents. In the written statement, it is submitted that the photocopies of claimed/required documents have since been supplied to the petitioner. As regard the second prayer, it is submitted that the petitioner is yet to file his reply to Show Cause Notice (Annexure P-5) and the adjudicating authority, keeping in view the facts and circumstances, if need be, would provide an opportunity to cross-examine in view of the settled law.

In response, learned counsel for the petitioner admits the fact that reply is yet to be filed, but the explanation tendered for delay is want of photocopies of the documents seized, which are necessary for filing the reply.

Be that as it may, it is agreed that nothing more survives for adjudication in this case.

Disposed of as such.

(Jaswant Singh)
Judge

(Lalit Batra)
Judge

19.11.2019
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Whether speaking/ reasoned : Yes/ No

Whether Reportable : Yes/ No