

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

454

**CWP-2660-2002 (O&M)
Date of Decision : 20.2.2020**

BLR Logistiks (I) Ltd.

..... Petitioner

Versus

State of Punjab and others

..... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN**

Present : Mr. D.S.Brar, Advocate for the petitioner.

Ms. Sunint Kaur, Assistant A.G, Punjab.

AJAY TEWARI, J. (Oral)

1. This petition has been filed under Section 226/227 of the Constitution of India for issuance of appropriate writ in the nature of certiorari quashing show cause notice (Annexure P-10) for imposition of penalty under Section 14-B (4) of Punjab General Sales Tax Act, 1948 (for short 'the Act') and order refund of an amount of Rs. 2 lakhs of cash security already deposited.
2. After hearing the learned counsel for the parties, we are of the opinion that it would be more appropriate if the petitioner takes recourse to the statutory remedies. Consequently, the present petition stands dismissed with liberty to the petitioner to avail the same.
3. Since the main case has been decided, the pending application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

20.2.2020

anuradha/pooja sharma-1

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No