IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

207) CRM-M-20670 of 2020 (O&M)
Date of Decision: 07.10.2020

B.K. Singh …Petitioner

Versus

State of Haryana …Respondent

CORAM: HON'BLE MR. JUSTICE AMOL RATTAN SINGH

Present:- Mr. Manvender Chauhan, Advocate, for the petitioner.
Mr. Deepak Bhardwaj, DAG, Haryana.
Mr. Akshay Jindal, Advocate, for the complainant.

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Amol Rattan Singh, J. (Oral)

All the cases listed today have been taken up for hearing by way of video conferencing because of the situation existing due to the Covid-19 pandemic.

On the last date of hearing, the following order had been passed:-

"All cases listed today have been taken up for hearing by way of video conferencing because of the situation existing due to the COVID-19 pandemic.

Learned counsel for the State having said that even the GSTIN/sale tax number/RC that the petitioner is using having been verified to be a fictitious one, I would see actually no reason to further continue with this petition.

However, learned counsel for the petitioner submits that he needs to take instructions in that regard because he has no instructions to that effect.

Adjourned to 07.10.2020, with the petitioner to appear before the Investigating Officer on 28.09.2020, at 12:00 noon, producing documents before him and stating on affidavit as to what the GSTIN is of the company/firm that he is running, with an affidavit to that effect to be also filed within one week by the petitioner before this court.

He, having given that number to the investigating officer on 28.09.2020, an affidavit of the Deputy Excise and Taxation Officer concerned shall be filed by the next date of hearing, stating therein as to whether the said GSTIN has been found to be fictitious or is actually that of the petitioners' firm/company.

Any other facts that the Taxation Department would like to bring to the notice of this court in the context of the petitioners' firm/companys' operations, would also be stated in the affidavit of the DETC.

It is further made clear that if the petitioner does not appear before the Investigating Officer on 28.09.2020 to furnish his affidavit, along with documents showing the GSTIN and RC that he is using, this petition shall not be entertained any further on the next date of hearing itself.

Learned State counsel at this stage has stated that as per the information received from the DETC, Palwal and the DETC, Sonipat, the "packet recovered" carries a fictitious sales tax number/RC number.

Naturally, the DETC would explain as to how there would be any sales tax number/RC number now, with the Haryana General Sales Act having been replaced first by the Haryana VAT Act, 2004, and thereafter by GST in the year 2017-18.

Interim order to continue, till the next date of hearing only and specifically."

Today, vide CRM no.24650 of 2020, the petitioner seeks to withdraw the present petition listed today.

The application is allowed, with CRM-M-20670 of 2020 ordered to be dismissed as withdrawn.

Naturally, the Department of Excise and Taxation would continue with proceedings as per law, if the petitioner is found to be in violation of any statutory provisions.

07.10.2020 **(AMOL RATTAN SINGH)**
vcgarg **JUDGE**

Whether reasoned/speaking: Yes
Whether reportable: No