

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

CWP-13390-2020

Date of decision : 02.09.2020

Dashmesh Academy

...Petitioner

V/s

Commissioner of Goods & Services Tax
Commissionerate, Jalandhar & ors.

...Respondent

**CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA
HON'BLE MR. JUSTICE KARAMJIT SINGH**

Present: Mr. Deepak Gupta, Advocate for the petitioner.

RAJAN GUPTA J. (ORAL)

Case has been heard through Video Conferencing in view of
COVID-19 Pandemic.

Petitioner has sought quashing of show-cause-notices dated
15.04.2019 and 04.03.2020, Annexure P-1 & Annexure P-2 respectively issued by
the respondents. According to learned counsel, same are in contravention of the
procedure prescribed in circular dated 10.03.2017, Annexure P-7. Learned counsel
submits that he shall submit a reply to the show-cause-notice. A perusal of the
petition shows that the concerned authority has also fixed a date for personal
hearing of the petitioner in respect of the show-cause-notice. As per stand of the
petitioner, no decision has been taken till now.

As advance copy of the petition has been supplied to Mr. Tajender
Joshi, Advocate for the respondent, we intend to seek his assistance. He submits
that in case petitioner files a reply to the show-cause-notice, the concerned
authority shall take a decision thereon including the preliminary objection, if any,
of the petitioner at the earliest, in any case not later than six weeks.

(RAJAN GUPTA)
JUDGE

(KARAMJIT SINGH)
JUDGE

September 02, 2020

AJAY KUMAR
2020.09.02 13:42
I attest to the accuracy and
authenticity of this document

Whether speaking/reasoned:

Yes/No

Whether reportable:

Yes/No