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IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

****

CWP No.14895 of 2019
Date of Decision: 21.01.2020

Gian Chand Subhash Chander

Petitioner

Versus

State of Punjab and others

Respondents

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

Present: Mr. Jagmohan Bansal, Advocate
for the petitioner.

Mr. Pankaj Gupta, Addl. A.G., Punjab.

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AJAY TEWARI, J (Oral):

[1] By this petition, petitioner has challenged the order dated 25.02.2019 [Annexure P-9] passed by the State Tax Officer-cum-Proper Officer whereby he has found liable to pay ₹1,36,56,685/- as tax penalty and interest.

[2] The precise ground taken by learned counsel for the petitioner is that when notice [Annexure P-4] was issued, the amount specified was less and therefore, in the final assessment the amount could not be more in view of provisions of Section 75(7) of the Punjab Goods and Services Tax Act, 2017.

[3] Learned Additional Advocate General, Punjab, however, points out that within six weeks of issuance of notice [Annexure P-4],

a supplementary notice was issued to the petitioner wherein certain other information was sought. He states that in view of legal objection taken by the petitioner, the department would have no objection if the impugned order is set aside but liberty be granted to enable it to give fresh show cause notice for fresh demand.

[4] Learned counsel for the petitioner has no objection to the above fact.

[5] The petition stands disposed of in above terms.

[6] Since the main case is disposed of, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 21, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No