

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No. 18548 of 2019 (O&M)
Date of decision :12th March, 2020

M/s Shri Sai Trading Company

.....Petitioner

Vs.

State of Punjab and others

.....Respondents

CORAM: JUSTICE S. MURALIDHAR
JUSTICE AVNEESH JHINGAN

Present:- Mr.J.S.Bedi, Advocate, for the petitioner(s).

Mr.Pankaj Gupta, Additional Advocate General, Punjab.

Dr. S. MURALIDHAR, J.

1. The Petitioner had approached this Court at the stage when the goods were sought to be confiscated under Section 130 of Punjab Goods and Service Act, 2017 (PGST Act, 2017). On 4th October, 2019, the following orders were passed:

“Petitioner company is situated at Ganganagar, Rajasthan and being the consignor had dispatched the goods comprising Iron Scrap to the consignee firm situated at Mandi Gobindgarh, when the goods were intercepted; and due to discrepancies in the documents were sought to be confiscated under Section 130 of the PGST Act, 2017.

The primary argument raised is that without first resorting to the procedure provided under Section 129 of the PGST Act, the proceedings for confiscation under Section 130 could not be invoked. Further prayer is for directing the release of goods.;

Due to heavy docket of the court, hearing in detail is not possible and, therefore, with the consent of the counsel for the parties, hearing is adjourned to **05.12.2019**.

In the meanwhile, respondents are directed to release the detained goods/vehicle subject to payment of demanded tax as well as 100% penalty with furnishing of personal bond equal to the value of the goods to secure the amount of fine.”

2. Subsequently, it was recorded by this Court on 5th December, 2019 that it is conceded that the goods have since been released in compliance of the order dated 4th October, 2019. It is not in dispute that the Assistant Commissioner of State Tax, Mobile Wing, Patiala passed an order dated 19th July, 2019 confiscating the goods and giving opportunity to get the same released on payment of demand in terms of the confiscation order. Admittedly, the said order is appealable one.
3. Learned counsel for the Petitioner states that on account of the pendency of the present writ petition, the Petitioner did not avail the statutory remedy available to it against the said order.
4. Considering the fact that the goods now stand released to the Petitioner subject to terms and conditions that have been fulfilled, the Court permits the Petitioner to raise all the points raised in the present writ petition in the statutory appeal to be filed by the Petitioner against the order dated 19th July, 2019.
5. Learned counsel for the Respondent/State very fairly states that if such appeal is filed within 15 days from today, Respondents would not raise any objection to the

condonation of delay in filing such appeal.

With the above observations, the writ petition is accordingly disposed of.

**(S. MURALIDHAR)
JUDGE**

12th March, 2020

anil

**(AVNEESH JHINGAN)
JUDGE**

Whether speaking/reasoned = Yes/No.

Whether reportable = Yes/No.