

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP No.30900 of 2019 (O&M)  
Date of decision :12<sup>th</sup> March, 2020

M/s Shiv Om Trading Company

.....Petitioner

Vs.

State of Punjab and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE S. MURALIDHAR  
HON'BLE MR. JUSTICE AVNEESH JHINGAN

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

Mr.Pankaj Gupta, Additional Advocate General, Punjab.

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**Dr.S. MURALIDHAR, J.**

1. Petitioner has approached this Court at the stage when the goods were confiscated under Section 130 of Punjab Goods and Service Act, 2017 (PGST Act, 2017). On 24<sup>th</sup> October, 2019, the following orders were passed:

“Contends that in similar writ petitions involving identical issues, this Court has issued notices and are now fixed for 5.12.2019.

Notice of motion for 5.12.2019.

On the asking of this Court, Mr. Pankaj Gupta, Addl. AG, Punjab, who is present in Court, accepts notice on behalf of the respondents. Requisite number of copies be furnished to him.

In the meanwhile, the 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. It has been conceded that the goods have since been released in compliance of order dated 24<sup>th</sup> October, 2019. The goods

were confiscated vide order dated 20.07.2019, 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 against the said order.
4. Considering the fact that the goods now stand released to the petitioner subject to terms and conditions, the Court permits the petitioner to raise all the points which were raised in the present writ petition in the statutory appeal to be filed by the petitioner against the order dated 20<sup>th</sup> 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**

**12<sup>th</sup> March, 2020**

*anil*

**(AVNEESH JHINGAN )  
JUDGE**

**Whether speaking/reasoned = Yes/No.**

**Whether reportable = Yes/No.**