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

Date of Decision: 03.03.2020

1. CWP No.37235 of 2019

Gazebo Developers Pvt. Ltd. through its Manager Kapil Dev Singh

Petitioner

Versus

Commissioner, Central Goods and Services Tax, Ludhiana and
others

Respondents

2. CWP No.37471 of 2019

Ripss Infrastructure Pvt. Ltd. through its Director Pardeep Kumar
Aggarwal

Petitioner

Versus

Commissioner, Central Excise and Services Tax, Ludhiana and
others

Respondents

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

Present: Mr. Aman Garg, Advocate and
Mr. G.S. Saini, Advocate
for the petitioner(s).

Mr. T.K. Joshi, Advocate
for respondent No.1 [in CWP No.37235 of 2019].

Mr. Sourabh Goel, Advocate
for respondent No.1 [in CWP No.37471 of 2019].

Mr. Pankaj Gupta, Additional Advocate General, Punjab.

AJAY TEWARI, J. (Oral)

[1] By these two petitions, the petitioners have challenged the action of respondent No.1 in attaching the property, which as per them, they had purchased from actual defaulter (respondent No.2 in both the petitions).

[2] It is not disputed that no order has been passed in respect of claims made by the petitioners that properties are not liable to attachment for any reason whatsoever.

[3] Learned counsel for the respondents points out that till date the petitioners have not approached the respondents.

[4] In our considered opinion, this matter should first be decided by respondent No.1, before this Court can take a view on this.

[5] Resultantly, these petitions are disposed of with the direction to the petitioners to approach the respondent No.1 with its claim within a period of two weeks and respondent No.1 would pass a speaking order thereon within a period of four weeks thereafter.

[6] Since these petitions are disposed of, the pending application, if any, stands disposed of.

**[AJAY TEWARI]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

March 03, 2020

pankaj baweja

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