IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-3490-2021
Date of decision: 25.2.2021

M/s Bobby Creation Private Ltd.
...Petitioner

Versus
Deputy Commissioner, Central GST Gururam and others
...Respondents

CORAM: HON'BLE MR. JUSTICE JITENDRA CHAUHAN
HON'BLE MR. JUSTICE VIVEK PURI

Present: Mr.Shiv Kumar Sharma, Advocate for the petitioner

Mr.Sunish Bindlish, Senior Standing Counsel, CBIC
for the respondents

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JITENDRA CHAUHAN, J.

The matter has been taken up through video-conferencing in the light of the pandemic Covid-19 situation and as per instructions.

This writ petition under Articles 226/227 of the Constitution of India has been filed for quashing the impugned Notices dated 26.11.2020, 27.11.2019, 9.1.2020 and 28.1.2021 (Annexures P8 to P11 respectively) issued by respondent No.1 as the details demanded under the said notices have already been provided by the petitioner on various occasions.

Learned counsel for the petitioner states that at this stage, he would be satisfied, if a direction is issued to respondent No.2 – Commissioner, GST Audit, Gurugram to consider and decide the representation dated 6.11.2020 (Annexure P-13) expeditiously.

Heard.

A complete set of paper book has already been handed over to the learned counsel for the respondents.

In view of the above, without adverting to the merits of the case, the present petition is disposed of with a direction to respondent No.2 – Commissioner, GST Audit, Gurugram to consider and decide the representation dated 6.11.2020 (Annexure P-13) in accordance with law within eight weeks from the date of receipt of the certified copy of the judgment. In case, on consideration, the competent authority reaches to the conclusion that the benefit claimed by the petitioner is admissible to it, in such eventuality, the consequential relief be allowed to it, within a period of eight weeks thereafter. However, in case the competent authority feels that the relief claimed by the petitioner is not admissible or made out, in that case, a speaking order be passed in the matter.

[JITENDRA CHAUHAN]
JUDGE

[VIVEK PURI)
JUDGE

25.02.2021
gsv

Whether speaking / reasoned? Yes / No

Whether reportable? Yes / No