

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

212

**CWP-7859-2021(O&M)
Decided on: 9.9.2021**

M/s R.S.Ispat Traders

....Petitioner

VS

State of Punjab and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. Kumar Vishav Aggarwal, Advocate
for the petitioner.

Mr. Gaurav Dhuriwala, Sr. DAG, Punjab.

AJAY TEWARI, J.(Oral)

1. This writ petition has been filed for issuance of direction to the respondents to unlock the Input Tax Credit amounting to Rs. 3, 42, 583.74/- for the financial year 2018-19 and in alternate to quash the show cause notice dated 1.4.2021 issued under Section 74 of Central Goods and Services Tax (CGST) Act.

2. We put it to the learned counsel for the petitioner whether the impugned order is not appealable. He has very fairly stated that the impugned order is appealable.

3. In the circumstances, we dispose of this writ petition by relegating the petitioner to the remedy available before the Appellate authority.

4. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(ALKA SARIN)
JUDGE**

**9.9.2021
anuradha**

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No