

CM-11125-CWP-2021 in/and
CWP No.11574 of 2021 (O&M)
Date of decision : 19.08.2021

Dan Bihari International

..... Petitioner

versus

State of Punjab & ors.

..... Respondents

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

Present : Mr. Deepak Gupta, Advocate
for the applicant-petitioner.

Mr. Gaurav Dhuriwala, Sr. DAG, Punjab.

AJAY TEWARI, J. (Oral)**CM-11125-CWP-2021**

For the reasons recorded, the application is allowed. Documents
Annexures P-9 to P-13 are taken on record.

CWP-11574-2021

1. This petition has been filed for issuance of direction to respondent No.2 to release the goods on payment of tax and penalty along with security other than cash or bank guarantee.
2. The contention of the learned counsel for the applicant-petitioner is that during the pendency of the petition the petitioner has paid the tax, fine and penalty for the goods which were confiscated but the same has not been released even thereafter.
3. Learned Sr. Deputy Advocate General, Punjab has accepted this factual assertions and states that the goods shall now be released immediately. State counsel states that as regards the vehicle it was the

contention of the counsel for the petitioner that he had also deposited a sum of Rs.7.00 lakhs towards fine in lieu of confiscation of conveyance but that amount was received by adjustment of ITC which can not be done and the petitioner should have to pay that amount in cash and then take the refund for the ITC, as per law.

Counsel for the petitioner has no objection to this course of action.

Accordingly, the petition stands disposed of in above terms.

Since the main case has been decided, the pending Civil Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

19.08.2021
pooja sharma-I

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No