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

CWP-13727-2021

Date of decision : 27.07.2021

Bansal Concast through its Partner Mr. Hardarshan Singh

...Petitioner

Versus

State of Punjab and another

...Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE VIKAS BAHL**

Present: Mr. Naveen Bindal, Advocate for the petitioner.

(Through Video Conferencing)

AJAY TEWARI, J. (ORAL)

1. This writ petition has been filed against the order dated 19.01.2021 (Annexure P-1), whereby respondent has blocked Input Tax Credit (ITC) Rs.50,00,590/- lying in Electronic Credit Ledger of the petitioner.

2. Para 13 of the writ petition reads as follows:-

“13. That no alternative remedy is available to the petitioner, by way of appeal, review or revision except by way of this Civil Writ Petition under Article 226 of the Constitution of India. There is a question of jurisdiction of officer who has blocked the ITC of the petitioner, therefore, the present writ petition is maintainable before this Hon'ble Court.”

3. We put a question to the learned counsel for the petitioner that why the remedy of filing an appeal under Section 107 of the Punjab Goods

and Services Tax Act, 2017, is not available. The answer which has been given by the counsel for the petitioner is that this is an issue of jurisdiction and, therefore, this writ petition cannot be held to be not maintainable. Even though there is no dispute that mere existence of alternative remedy is not an absolute bar to maintainability of a writ petition yet in the present case where the Appellate Authority can well grant the relief which is being sought in this Court, we find no reason to entertain this writ petition.

4. Consequently, the present writ petition is dismissed with liberty to the petitioner to file an appeal before the Appellate Authority, who shall decide any such appeal if filed within a period of two months from the date of institution thereof.

5. We part with this judgment with the expectation that the kind of glib and misleading averments which have been reproduced above, would not be repeated before this Court.

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

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

27.07.2021

Pawan

Whether speaking/reasoned:- **Yes/No**

Whether reportable:- **Yes/No**