

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

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**CWP-15291-2021(O&M)
Decided on : 29.9.2021**

M/s Raghbir Singh Contractor

....Petitioner

VS

The State of Haryana and others

....Respondents

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

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

Ms. Shruti Jain Goyal, DAG, Haryana.

Mr. Sumit Batra, Advocate
for respondent No.3.

AJAY TEWARI, J.(Oral)

1. By this petition the petitioner has prayed for quashing of impugned orders dated 30.7.2021 and 4.8.2021 wherein demand was made to the petitioner's bank-respondent No.3 to disburse the amount of Rs.32,46,512/- on account of interest payable under the provisions of the Haryana GST Act and Central GST Act, 2017 without waiting for the mandatory period of three months to enable the petitioner to take further action.

2. Today, learned counsel for the petitioner states that during the pendency of this writ petition the petitioner has filed an appeal and as per Section 107 (7) of the Central GST Act on filing of the appeal there shall be an automatic stay on recovery of balance amount. In these circumstances, as per him, the garnishee proceedings for recovery comes

to an end.

3. Learned State counsel is not in a position to deny that under Section 107 (7) of the Central GST Act on filing of the appeal there is an automatic stay on the recovery.

4. In these circumstances, the petition is disposed of and impugned orders/notices dated 30.7.2021 and 4.8.2021 are set aside.

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

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

29.9.2021
anuradha

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