

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

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**CWP-15985-2021(O&M)
Decided on : 26.8.2021**

Bala Trading Company and others

....Petitioners

VS

Union of India and others

....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE GIRISH AGNIHOTRI**

Present: Mr. Aman Bansal, Advocate
for the petitioners.

Mr. Rishab Kapoor, Senior Standing counsel
for respondents No. 1 and 3.

Ms. Shruti Jain Goyal, DAG, Haryana.

AJAY TEWARI, J.(Oral)

1. By this petition the petitioners have challenged the simultaneous action being initiated against them by the State and the Central Authorities.
2. Short reply dated 24.8.2021 has been filed on behalf of respondents No. 1 and 3 in Court, the same is taken on record. Copy of the same has been supplied to the counsel for the petitioners. Para No. 9 of the reply is as follows :-

“That by way of this writ petition it has come to the knowledge of the Respondent No.3 that the Respondent No. 4 and 5 have initiated investigation proceeding in accordance to Central Goods and Service Tax Act (CGST)2017 r.w. Haryana Goods and Service Tax Act 2017 (HGST) against the petitioner. That the respondent No.3 vide letter No. GEXCOM/SAI/OTH/36/2021-CGST-RANGE-23-DIV-SRSA-

COMMRTE-ROHTAK Dated 19.8.2021 intimated Respondent No. 4 and 5 that all proceeding under the CGST Act & HGST Act, 2017 against the Petitioner would be carried by the Respondent No.3 in terms of Para3 of D.O.F. No. CBEC/20/43/01/2017-GST(Pt.) Dated 5th October, 2018 issued by the CBIC read with Section 6 of the CGST Act 2017. Copy of the letter No. GEXCOM/SAI/OTH/36/2021-CGST-RANGE-23-DIV-SRSA-COMMRTE-ROHTAK Dated 19.8.2021 is appended herewith as ANNEXURE R-1.

3. In view of the para 9 of the reply, all counsel are agreed that impugned summons are to be quashed.
4. Accordingly, the impugned summons are quashed and present petition is disposed of as having been rendered infructuous.
5. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(GIRISH AGNIHOTRI)
JUDGE

26.8.2021
anuradha

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