

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-24552-2021(O&M)
Decided on : 3.12.2021

M/s Ridhi Sidhi Polymer and another

....Petitioners

VS

Union of India and others

....Respondents

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN

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

AJAY TEWARI, J.(Oral)

1. This petition has been filed for setting aside the impugned summons dated 15.11.2021 and 23.11.2021 issued under Section 70 of Central Goods and Services Tax Act, 2017 (for short 'the CGST Act') (Annexure P-9) by respondent No.6.

2. The main grievance of the learned counsel for the petitioner is about the fact that despite an earlier order of this Court passed in ***CWP-21259-2021*** titled as ***M/s Ridhi Sidhi Polymer and another VS Union of India and others*** on 14.10.2021, on the one hand the respondents have not decided the application for refund but on the other hand, summons are being issued by respondent No.6 whereas the jurisdiction is only with respondent No.7.

3. Notice of motion.

4. On asking of the Court, Mr. Sourabh Goel, Standing Counsel with Mr. Tej Bahadur, Advocate appear and accept notice on behalf of respondents No. 1 and 3 to 6 and Mr. Pankaj Gupta, Addl. A.G., Punjab appears and accepts notice on behalf of respondent Nos.2& 7/State.

5. Without going into the question of jurisdiction at this stage, we put it to the learned counsel for the petitioners that whether it would not be appropriate to at least await the decision of the refund application by respondent No.7 (which is competent authority) before any further action be taken, he is not in a position to deny this fairness of this proposal.

6. In these circumstances, we dispose of this writ petition with a direction that respondent No.6 would in any case hold his hand qua petitioners till such time as the prayer of refund of the petitioners is not decided by respondent No.7.

7. Petition stands disposed of.

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

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

December 03, 2021
anuradha

Whether speaking/reasoned - Yes

Whether reportable - No