IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

209 **Decided on : October 01, 2021**

CWP-30753-2018 (O&M)

M/s Bharat Udyog **....Petitioner**

VS

State of Haryana and others **....Respondents**

CWP-30797-2018 (O&M)

M/s Blue Star Road Carriers **....Petitioner**

VS

State of Haryana and others **....Respondents**

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

Present :- Mr. Sudhir Malhotra, Advocate and
Ms. Kanika Malhotra, Advocate for the petitioner(s).

Ms. Shruti Jain Goyal, DAG, Haryana.

Mr. Sunish Bindlish, Advocate
Senior Standing Counsel
for respondents No.5 and 6.

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AJAY TEWARI, J.(Oral)

1. Vide this common order we shall dispose of above said two writ petitions as the common question of law and facts are involved therein. For the sake of convenience, facts are being taken from CWP-30753-2018.

2. By this petition the petitioner has prayed for quashing/setting aside the order passed by Additional Commissioner

(Appeals) cum Appellate Authority in Appeal No. GSTA/0063/2018-19 dated 16.10.2018 (Annexure P-8) and Form GST APL-04 bearing order No.0002/2018-19 dated 16.10.2018 issued on 14.11.2018 (Annexure P-8 Colly) and order dated 20.11.2018 (Annexure P-9) issued by Excise & Taxation Officer (Enf), Karnal.

3. Learned State Counsel points out that the provisions of Section 129 of the Goods and Services Act (GST) are under challenge before various High Courts. In face of this, learned counsel for the petitioner states that the petitioner would provisionally under protest pay the amount which is being demanded by the respondents but liberty may be granted to it to challenge the same in appeal before the Tribunal whenever it is so constituted.

4. Learned State counsel has no objection if such liberty is granted to the petitioner.

5. Consequently, the present petition stands disposed of with the above said liberty and observations.

6. Since the main cases have been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

1.10.2021
anuradha

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