

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

115

**CWP No.1298 of 2022
Date of decision: 28.01.2022**

M/s Bagri Steels

..... Petitioner

Versus

State of Punjab and others

..... Respondents

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

Present:- Mr. Aditya Grover, Advocate
for the petitioner.

AJAY TEWARI, J.(ORAL)

The present petition has been filed against the impugned order dated 17.01.2022 (Annexure P-15) passed under Section 130 of the Punjab Goods and Services Tax Act, 2017. In our opinion, the petitioner has the remedy of filing an appeal.

Consequently, the present petition is dismissed with liberty to file an appeal.

**(AJAY TEWARI)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

28.01.2022
D.Bansal

Whether speaking/reasoned
Whether Reportable

Yes / No
Yes / No