

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

**CWP-7322-2022 (O&M)
Date of decision:07.04.2022**

M/s Super Roadways

... Petitioner

Vs.

State of Haryana & others

... Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE PANKAJ JAIN.**

Present: Mr. Ashok Kumar Babbar, Advocate for the petitioner.

Ms. Shruti Jain Goyal, DAG, Haryana.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Challenge in the instant writ petition is to the MOV-09, order dated 28.02.2022 passed under Section 129 (3) of the CGST Act at Annexure P-15.

An advance copy of the writ petition has been served upon the respondents.

Ms. Shruti Jain Goyal, learned DAG, Haryana representing the respondents takes a stand that prior to passing of the impugned order, the representation/request letter dated 21.02.2022 from the petitioner was duly considered.

It is further submitted that the petitioner would have a remedy of appeal under Section 107 of the CGST Act read with HGST Act.

We are of the considered view that in the light of such remedy of appeal being available, there would be no occasion for this Court to examine the validity and legality of the impugned order at Annexure P-15.

Writ petition is, accordingly disposed of.

It is observed that in the eventuality of the petitioner preferring an appeal under Section 107 of the CGST/HGST within a period of 10 days from today, the same would be considered by the Appellate Authority on merits and in accordance with law.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

07.04.2022

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|-------------------------------|--------|
| 1. whether speaking/reasoned? | Yes/No |
| 2. Whether reported? | Yes/No |