

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

**CWP-9264-2022 (O&M)
Date of decision: 04.05.2022**

Goyal Wood Industries

... Petitioner

Vs.

State of Punjab & others

... Respondents

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

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

Ms. Sudeepti Sharma, Additional Advocate General, Punjab.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Instant writ petition is directed against the demand in terms of GST DRC-07 dated 19.04.2022 at Annexure P-38.

Perusal of the impugned demand is referred to as an order under Section 74(9) of the Punjab Goods and Services Tax Act, 2017 and Section 74(9) of the Central Goods and Services Tax Act, 2017.

Since an advance copy of the writ petition had already been served upon the respondents, Ms. Sudeepti Sharma, learned Additional Advocate General, Punjab has entered appearance and takes a stand that the impugned demand is not in the nature of a final/detailed order. Learned State counsel takes a fair stand that the representations/objections, which already stands filed by the petitioner would be considered and a final order would be passed in due course. Still further, it has been conceded that till such time the final order is not passed, the impugned demand at Annexure P-38 would not be pressed against the petitioner.

In the light of such categoric stand taken on behalf of the State, instant writ petition is disposed of as pre-mature and no interference at this stage is warranted.

Petition stands disposed of.

It is made clear that this Court has not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

04.05.2022
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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |