IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-9651-2022
Date of decision: 27.07.2022

Dyal & Company .... **Petitioner**

Versus

State of Punjab and others .... **Respondents**

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

Present: Mr. Chetan Jain, Advocate
for the petitioner.

Ms. Sudeepti Sharma, Addl. A.G., Punjab.

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TEJINDER SINGH DHINDSA, J (ORAL)

Instant writ petition is directed against the order dated 21.04.2022 (Annexure P-12) rejecting an application filed by the petitioner under Section 80 of the Punjab Goods and Service Tax Act, 2017 for deposit of the outstanding liability of the interest component of goods and service tax in installments.

A mandamus is also sought directing the 3rd respondent i.e. Excise and Taxation Officer-cum-State Tax Officer, Ropar, Ward-2, Punjab to restore the GST registration in favour of the petitioner.

Notice of the motion was issued in the writ petition.

Ms. Sudeepti Sharma, learned Additional Advocate General, Punjab upon instructions from Parminder Singh (State Tax Officer), District Ropar makes a statement that in case the petitioner deposits the entire outstanding interest component within a period of 40 days, the same would be accepted. It however stands conceded that the principal liability towards goods and service tax already stands discharged.

Such concession being offered on behalf of the State is accepted by counsel representing the petitioner.

In view of the above, the order dated 21.04.2022 (Annexure P-12) does not survive.

It would now be open for the petitioner to deposit the entire outstanding interest component on the goods and service tax liability and as determined by the respondents in lump sum and within a period of 40 days from today.

In the eventuality of the petitioner doing so and thereafter an application for restoration of the GST registration is filed either online or through physical mode, the same would be processed expeditiously and in favour of the petitioner.

Writ petition is disposed of accordingly.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

27.07.2022
Dinesh

Whether speaking/reasoned : Yes

Whether Reportable : No