

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-10375-2022(O&M)
Date of Decision:16.05.2022

Monika Malhotra

..... Petitioner

versus

State of Punjab and others

..... Respondents

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

Present: Mr.Naveen Bindal, Advocate for the petitioner.

Ms. Sudeepti Sharma, Addl.AG, Punjab.

TEJINDER SINGH DHINDSA, J. (ORAL)

A complete copy of the writ paper book already stood served upon the respondents.

Ms.Sudeepti Sharma, learned Addl.AG, Punjab has entered appearance on behalf of the respondents.

Learned State counsel, on instructions from Rahul Bansal, STO, Ludhiana-4 on behalf of ACST, Ludhiana-4, would concede that the impugned recovery notices dated 14.02.2022 at Annexures P-3 to P-5 have been issued to the bank wherein the petitioner herein held the amount in the capacity of being the wife of the assessee/defaulters without complying with the procedure envisaged under Section 79 (1) (c) (i) of the Goods and Services Tax Act, 2017 inasmuch as no notice has been served on the petitioner prior to the issuance of such recovery notices.

A fair stand has been taken that the recovery notices under challenge as such cannot sustain.

In view of the statement made by learned State counsel, the instant writ petition is allowed. The impugned recovery notices carrying even date i.e. 14.02.2022 at Annexures P-3 to P-5 are set aside.

Liberty, however, is granted to the respondents to proceed further in the matter in accordance with law.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

16.05.2022
sunita

Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No