

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

**CWP-12458-2022 (O&M)
Date of Decision:01.06.2022**

Amit Saxena

..... Petitioner

versus

Union of India and others

..... Respondents

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

Present: Mr.Sanjiv Kumar Aggarwal, Advocate for the petitioner.

Mr.Rajesh Gaur, Addl. AG, Haryana.

TEJINDER SINGH DHINDSA, J. (ORAL)

Mr. Sanjiv Kumar Aggarwal, learned counsel at the very outset fairly concedes that the petitioner otherwise would have a remedy of appeal under Section 107 of the CGST/HGST Act, 2017 against the impugned orders/proceedings. He, however, brings to our notice that the First Appellate Authority has been appointed only in terms of orders dated 24.05.2022 passed by the Excise and Taxation Commissioner, Haryana and on the other hand coercive steps already stand initiated in terms of memo dated 25.05.2022 (Annexure P-18). Further asserts that even a communication dated 20.05.2022 at Annexure P-19 has been addressed by the Excise and Taxation Officer-cum-Proper Officer, Ward-02, Ambala to the Bank Manager, Central Bank of India, Ambala Cantt for recovery of the outstanding amount.

It is stated that it is under such peculiar circumstances that the

instant writ petition has been filed.

The limited relief now sought in the instant petition is that the First Appellate Authority having been put into place, petitioner would avail of the statutory remedy under Section 107 of the Act within a period of two weeks from today. He then points out another practical difficulty that may arise i.e. whether the appeal would be entertained on the portal? He prays that till such time the appeal is not filed and for a period of two weeks from today, the recovery proceedings be held in abeyance.

We find the prayer made by counsel to be just and reasonable.

Without opining on the merits of the case, writ petition is disposed of in terms of granting liberty to the petitioner to avail of the remedy of appeal under Section 107 of the Act either on the portal or manually as well. Upon the petitioner doing so, the appeal would be taken up for consideration and decided on merits.

For a period of two weeks from today recovery proceedings initiated against the petitioner shall be held in abeyance and further orders would be subject to the outcome/orders to be passed by the First Appellate Authority.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

01.06.2022
sunita

Whether speaking/reasoned
Whether Reportable

Yes/No
Yes/No