

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

**CWP-19356-2022(O&M)  
Date of Decision:31.08.2022**

**M/s Usha Martin Ltd. Wire & Wire Ropes       .....Petitioner**

**versus**

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

**CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA  
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

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Present:       Mr. J.S.Bedi, Advocate for the petitioner.

Mr. Gurpreet Singh, Addl.AG, Punjab.

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**TEJINDER SINGH DHINDSA, J. (ORAL)**

Challenge in the instant petition is to the order GST DRC 07 dated 03.03.2022 (Annexure P-8).

Primarily the ground of challenge pressed by counsel is that the impugned order has been passed in violation of the principles of natural justice as also by an authority who lacked pecuniary jurisdiction.

Since an advance copy of the petition already stood served upon the respondents, Mr. Gurpreet Singh, learned Addl. AG, Punjab, upon instructions from Nitika Aggarwal, State Tax Officer, Hoshiarpur, informs us that the matter is already under consideration and *suo motu* revisional proceedings under Section 108 of the Punjab GST/CGST Act, 2017 are contemplated. In view of such development learned State counsel further makes a statement that till such time said revisional proceedings are not taken up and concluded, the impugned GST DRC 07 order dated

03.03.2022 (Annexure P-8) would not be put into operation.

In the light of such categoric stand taken on behalf of the State, there would be no occasion for this Court to examine the legality and validity of the impugned order dated 03.03.2022 (Annexure P-8) at this stage.

Writ petition is disposed of.

(TEJINDER SINGH DHINDSA)  
JUDGE

(DEEPAK MANCHANDA)  
JUDGE

31.08.2022  
sunita

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|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |