

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

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**CWP-26847-2021 (O&M)
Decided on : January 12, 2022**

A-Star Exports through its Proprietor

....Petitioner

VS

Commissioner of State Tax and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Jagmohan Bansal, Senior Advocate with
Mr. Naveen Bindal, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. By this petition the petitioner has prayed for quashing of the orders dated 9.3.2021 (Annexure P-7) and 26.3.2021 (Annexure P-8 and P-9) whereby the respondent has confirmed the demand of Rs.17,74,80,874/- against the petitioner for the years 2017-18 to 2019-20, which were preceded by three show cause notices dated 29.12.2021 (Annexures P-10, P-11 and P-12).

2. The precise grievance of the learned Senior Counsel is that as a matter of fact, the petitioner was taken in custody by the respondents themselves on 10.11.2020 and was released on bail only on 17.3.2021 and therefore, the notices which were stated to have been put up on the portal could not be deemed to be sufficient service, since the petitioner was in custody.

3. Notice of motion.

4. On the asking of the Court, Ms. Sudeepti Sharma, Addl. A.G., Punjab appears and accepts notice on behalf of the respondents and has very fairly accepted these factual averments.

5. Once this is so, we deem it appropriate to set aside the impugned orders and direct the respondent No.2 to pass fresh order in accordance with law. For this purpose, parties through counsel are directed to appear before the respondent No.2 on 19.1.2022 or on any other date when the respondent No.2 directs his presence. Thereafter, respondent No.2 shall pass a fresh order in accordance with law.

6. Petition stands disposed of with above-said directions.

7. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

January 12, 2022
anuradha

Whether speaking/reasoned	-	Yes
Whether reportable	-	No