

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

**239-2**

**CWP-672-2023 (O&M)**

**Date of Decision: 10.04.2023**

Garg Oil Traders

..... Petitioner

Versus

State of Punjab and others

..... Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI  
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: None for the petitioner.

Mr. Sourabh Kapoor, Addl. A.G., Punjab.

Mr. Gurinderjit Singh, Sr. Standing counsel,  
for respondent No.4.

**RITU BAHRI, J.**

In this writ petition, the petitioner is challenging initiation of proceedings of confiscation of goods in transit under Section 130 of the Central GST Act/Punjab GST Act, 2017.

Pursuant to the order dated 18.01.2023 passed by this Court, goods/ conveyance have already been released by the respondent.

As far as issue with respect to the MOV 10 (Annexure P-4) is concerned, the petitioner can file appeal under Section 107 of Central Goods and Services Tax Act, 2017.

This petition is being disposed of giving liberty to the petitioner to challenge the MOV 10 (Annexure P-4) before the competent authority as per law.

Disposed of.

(RITU BAHRI)  
JUDGE

(MANISHA BATRA)  
JUDGE

10.04.2023  
Satyawan

- 1. Whether speaking/reasoned: Yes/No
- 2. Whether reportable: Yes/No