237

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.2070 of 2021 (O&M)
Date of Decision: 23.01.2023

M/S. Kundlas Loh Udhyog

..….... Petitioner

V/s.

Union of India and Others

…......Respondents

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

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

Mr. Sunish Bindlish, Senior Standing counsel with
Mr. Gagandeep Singh Malhotra, Advocate for the respondents.

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Ritu Bahri, J (Oral)

The present writ petition has been filed under Article 226/227 of the Constitution seeking writ of mandamus seeking directions to the respondents to refund a sum of Rs.20,94,256/- which has been recovered from the petitioner during inspection at the premises of the petitioner.

Learned counsel for the respondents submits that the show cause notice has already been issued to the petitioner on 31st August 2022 by Directorate General of GST Intelligence, Chandigarh Zonal Unit, as to why the Input Tax Credit determined which has been wrongfully availed and utilized by the petitioner should not be recovered / demanded from them under Section 74(1) alongwith interest under Section 50 and penalties under Section 74 of the Central Goods and Services Tax Act, 2017.

Pursuant to the show cause notice, the petitioner can file a reply and an appropriate order will be passed in accordance with law. Therefore, no further order is required to be passed in the present case.

The petition is disposed of, accordingly.

(RITU BAHRI)
JUDGE

23rd January, 2023

(MANISHA BATRA)
JUDGE

Sonia Puri

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No