

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

CWP-1707-2023 (O&M)
Date of Decision:-01.03.2023

Sumit Alloys through its proprietor Sh. Sumit WahiPetitioner

Vs.

State of Punjab and ors.Respondents

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

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

Ms. Anu Pal, Sr. DAG, Punjab

Mr. Sunish Bindlish, Sr. Standing counsel for respondent No. 4

Ritu Bahri, J. (Oral)

The present petition is for issuance of writ in the nature of certiorari for quashing the impugned notice in Form GST MOV-10 dated 11.01.2023 (P-3 and P-4).

On notice, a reply by way of affidavit of Randhir Singh, State Tax Officer, Mobile Wing, Ludhiana has been filed on behalf of respondent Nos. 2 to 3 and the same is taken on record. Learned State counsel has submitted that the petitioner failed to respond to notice MOV-10 and had failed to reply to the notice, therefore, the proper officer vide order dated 25.01.2023 (R-1).had passed order in confiscation in form MOV-11. Learned State counsel submits that order dated 25.01.2023 is an appealable order and the petitioner can take his appropriate remedy in accordance with law.

Learned counsel for the petitioner states that the goods of the petitioner be released as the petitioner is ready to give bank guarantee of the amount of penalty and fine. This prayer is accepted.

In view of the above, the present petition stands disposed of and direction is given to the respondents to release the goods of the petitioner

provisionally, subject to giving of bank guarantee of the amount of penalty and fine, as per order dated 25.01.2023 (R-1), within a period of 07 days.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.03.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No