

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

CWP-1977-2023 (O&M)
Date of decision: 02.02.2023

Vineet Kumar

...Petitioner

Vs.

State of Punjab and others

...Respondents

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

Present: Mr. Vineet Kumar Jakhar, Advocate,
for the petitioner.

Ms. Anu Pal, Sr. DAG, Punjab.

Ritu Bahri, J. (oral)

Petitioner is seeking quashing of the notice dated 11.01.2023 in FORM GST MOV-7 (Annexure P-5) and order of demand of tax and penalty dated 18.01.2023 in FORM GST MOV-9 (Annexure P-8).

Learned counsel for the respondents, on instructions, states that in the order dated 18.01.2023 in FORM GST MOV-9 (Annexure P-8), calculation of the costs of seized tobacco has been made from making an enquiry from the market as the cost given by the petitioner was on the lower side and he did not produce the record, though invoices were submitted.

A perusal of the order dated 18.01.2023 (Annexure P-8) shows that after making an enquiry, taxable value of the seized tobacco was assessed as Rs.3,78,756/- and penalty of Rs.2,12,104/- was also imposed thereon. Accordingly, the total liability was assessed as Rs.4,92,383/-.

Learned counsel for the petitioner states that as per invoices given by the petitioner, when the goods were seized, total tax came to

Rs.2,34,825/-. He further states that the subsequent calculation done by the department is not binding upon the petitioner.

Keeping in view that the goods are lying with the department since 03.01.2023, a direction is given that out of the tax liability of Rs.3,78,756/-, the petitioner will deposit Rs.2,34,825/- and for the remaining amount, the petitioner will furnish a bank guarantee with the respondent-department. On doing so, the respondents will release the goods along with conveyance bearing registration No.HR62A1774 in favour of the petitioner. This exercise will be completed within a period of 07 days. Further, the petitioner can avail his remedy of filing appeal against the order dated 18.01.2023 in FORM GST MOV-9 (Annexure P-8), if so advised.

Petition stands disposed of accordingly.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

02.02.2023
ajp

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