

**HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH****CWP-2466-2023****Date of decision:07.02.2023**

**Banshi Alloys through its Proprietor Smt. Ranju      ....Petitioner**  
**V/s.**

**State of Punjab and others      ....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. Alankrit Bhardwaj, Standing Counsel  
for respondent No.4.

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**Ritu Bahri, J. (Oral).**

The petitioner is seeking quashing of notice in Form GST MOV-02 dated 24.01.2023 by respondent No. 3 (Annexure P-2) & GST MOV-10 dated 27.01.2023 by respondent No. 2 (Annexure P-3) under Section 130 of the Central GST Act/Punjab GST Act, 2017.

Learned counsel for the petitioner has referred to Form GST MOV-10 dated 27.01.2023 (Annexure P-3) whereby while detaining the goods and vehicle, calculation of penalty and fine in lieu of confiscation of goods has been made which is reflected at page No. 35 of the paper-book. Learned counsel for the petitioner states that he has already paid the tax while selling the goods and for the penalty and fine, he is ready to deposit bank guarantee if goods and vehicle be released provisionally to him during the pending proceedings initiated vide Form GST MOV-10 dated 27.01.2023 (Annexure P-3).

Learned counsel for the State has informed that final order on the Form GST MOV-10 dated 27.01.2023 (Annexure P-3) is still to be passed.

Keeping in view that the petitioner is the owner of the goods as well as of the vehicle, this petition is disposed of by giving a direction to release the goods and vehicle provisionally subject to furnishing bank guarantee of the total amount of penalty and fine as reflected at page No. 35 of the paper-book by the petitioner and this exercise be completed within 10 days and, thereafter, final order on Form GST MOV-10 dated 27.01.2023 (Annexure P-3) can be passed in accordance with law.

**(RITU BAHRI)**  
**JUDGE**

**(MANISHA BATRA)**  
**JUDGE**

**07.02.2023**

Divyanshi

**Whether speaking/reasoned:**

**Yes/No**

**Whether reportable:**

**Yes/No**