

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

**CWP No.2384 of 2023
Date of decision: 17.04.2023**

M/s Berger Paints India Ltd.

.....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Mr. Amar Pratap Singh, Advocate,
for the petitioner.

Mr. Sharan Sethi, Advocate,
for respondent-UOI.

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J.

Petitioner is seeking direction to respondent No.2 to unblock the input tax credit of Rs.2,74,37,814/-, which was blocked in the electronic credit ledger of the petitioner.

When this case was taken up on 10.03.2023, learned counsel for respondent Nos. 1 to 3 had stated that the petitioner was called in the office on 04.05.2022 to resolve the issue with respect to reversal of ITC.

Today, learned counsel for the respondents have informed that ITC amounting to Rs.2,22,34,140/- has been unblocked and the remaining amount of Rs.52,03,674/- has been kept blocked as the same liability is still to be discharged by the petitioner.

Learned counsel for the petitioner states that there is no order with respect to this liability and no notice has been issued to the petitioner in this regard.

At this stage, present petition is disposed of by giving liberty to the respondents to initiate any steps with respect to this recovery within two weeks from the date of receipt of certified copy of this order. In case, no step is taken, then the ITC will be unblocked by the respondents forthwith.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

17.04.2023
ajp

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