

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**CWP-3586-2021****Date of decision:14.03.2023****Baldev Krishan Gupta****....Petitioner****V/s.****State of Punjab and others****....Respondents****CORAM: HON'BLE MS. JUSTICE RITU BAHRI****HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Kapish Chawla, Advocate and
Mr. Deepak Gupta, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl.A.G., Punjab.

Ritu Bahri, J. (Oral).

The petitioner is seeking quashing of summons under Section 70 of the PGST Act, 2017 dated 10.02.2021 (Annexure P-1) whereby respondents in spite of show cause notice dated 20.02.2020 (Annexure P-3) under Section 74 of the PGST Act, 2017 has directed the petitioner to join enquiry on 12.02.2021.

Learned counsel for the State, on instructions from Mr. Baldeep Karan Singh, Excise and Taxation Officer informs that the respondents are ready to initiate proceedings under Section 70 of the PGST Act, 2017 by the jurisdictional officer of Mandi Gobindgarh.

In the present case, summons dated 10.02.2021 (Annexure P-1) has been issued by the office of Assistant Commissioner State Tax, Mobile Wing, Patiala.

Keeping in view the above statement given by learned counsel for the State, writ petition is allowed. Summons dated 10.02.2021

(Annexure P-1) is set aside. However, liberty is granted to the respondents to initiate steps by issuing summons under Section 70 of the PGST Act, 2017 by the jurisdictional officer with liberty to the petitioner to appear within two days and he will be called in the office during office hours.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

14.03.2023
Divyanshi

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