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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.3659 of 2023 (O&M)
Date of Decision: 22.02.2023

M/s. Ayush Transport Co. Faridabad

..….... Petitioner

V/s.

Union of India and Others

…......Respondents

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

Present: Mr. Rajiv Agnihotri, Advocate
for the petitioner.

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Ritu Bahri, J (Oral)

The petitioner has challenged the order dated 20.05.2022 (Annexure P6), whereby the Commissioner, Central GST Commissionerate has imposed tax and penalty on the petitioner on the ground that he has not produced the consignment notes/ documentary proof, in respect claim that they had provided service in relation to transportation of goods by road and had issued consignment notes.

Learned counsel for the petitioner states that he is ready to produce the consignment notes even today and a copy of the consignment notes dated 29.03.2017, is placed on record (Annexure P9) which he can produce before the authority concerned.

Notice of motion.

On asking of the Court, Mr. Rishabh Kapoor, Advocate-Sr. Standing counsel-CBIC, accepts notice on behalf of the respondent(s) and states that in the absence of production of consignment notes, the impugned order which is an appealable order, has been correctly passed imposing tax and penalty on the petitioner.

In the present case, the petitioner has an alternate remedy of appeal, since non-furnishing of the consignment notes has been made the basis for passing of the assessment order.

At this stage, one more opportunity is given to the petitioner to produce the consignment notes before the assessing authority, so that a fresh order can be passed, in accordance with law.

In view of above, the order dated 20.05.2022 (Annexure P6) is being set aside and the petitioner is being allowed to produce the consignment notes before the authorities concerned and further, the matter is remanded back to the Assessing Officer-Commissioner, Central GST Commissionerate, Rohtak for passing a fresh order, in accordance with law, after giving an opportunity to the petitioner to furnish consignment notes (Annexure P9).

The writ petition, is accordingly, disposed of.

22nd February, 2023
Sonia Puri

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

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