

CWP No.3872 of 2023 (O&M)

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP No.3872 of 2023 (O&M)
Date of decision: 24.02.2023

M/s Salasar Steel Industries.

...Petitioner

Vs.

State of Punjab and others

...Respondents

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

Present: Mr. Alankrit Bhardwaj, Advocate,
for the petitioner.

Ms. Anu Pal, Sr. DAG, Punjab.

Ritu Bahri, J. (oral)

Petitioner is seeking quashing of the notice in Form GST MOV-02 dated 31.01.2023 (Annexure P-2) issued by respondent No.3 and notice in Form GST MOV-10 dated 06.02.2023 (Annexure P-3) issued by respondent No.2 under Section 130 of the Central GST Act/Punjab GST Act, 2017.

Learned State counsel, on instructions, informs that in this case, the final order i.e. MOV-11 has been passed/issued on 20.02.2023 and this order is appealable before the First Appellate Authority.

A perusal of the aforesaid order shows that by imposing tax and penalty, demand of Rs.6,09,296/- has been made.

Learned counsel for the petitioner states that the petitioner will deposit the bank guarantee with respect to the above said amount and thereafter, the goods may be released.

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Keeping in view the above fact, this petition is disposed of by giving direction to the competent authority that in case, the petitioner deposits the bank guarantee of Rs.6,09,296/-, the goods in question be released provisionally.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

24.02.2023
ajp

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