

**CWP No.4193 of 2023 (O&M)**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP No.4193 of 2023 (O&M)  
Date of decision: 01.03.2023

M/s Karam Enterprises

.Petitioner

Vs.

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.  
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Ritu Bahri, J. (oral)

Petitioner is seeking a writ in the nature of certiorari for quashing the impugned notice in Form GST MOV-02 dated 09.02.2023 (Annexure P-2) issued/passed by respondent No.3 and GST MOV-10 dated 15.02.2023 (Annexure P-3) 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 28.02.2023, whereby tax and penalty has been imposed. She further states that this order is appealable before the First Appellate Authority.

Learned counsel for the petitioner states that the petitioner will deposit the bank guarantee with respect to the amount mentioned in MOV-11 and thereafter, the goods may be released.

Keeping in view the above fact, this petition is disposed of by

giving liberty to the petitioner to file an appeal against the order dated

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28.02.2023 (MOV-11). A further direction is given to the competent authority that in case, the petitioner deposits the bank guarantee as per the penalty and fine imposed vide order dated 28.02.2023, the goods in question be released provisionally, within a period of two days.

(RITU BAHRI)  
JUDGE

(MANISHA BATRA)  
JUDGE

01.03.2023  
ajp

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