

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

CWP-4684-2023(O&M)

Date of Decision:09.03.2023

Shaurya Alloys Pvt. Ltd.

..... Petitioner

Versus

State of Punjab and another

..... Respondents

CORAM : HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Mukesh Singla, Advocate for the petitioner

Ms.Anu Pal, Sr.DAG,Punjab.

RITU BAHRI, J.(ORAL)

Petitioner is seeking a writ in the nature of certiorari for quashing the impugned notice in Form GST MOV-10 dated 20.02.2023 (Annexure P-4) issued/passed by respondent No.2 and further seeking a direction to respondent No.2 to unconditionally release goods along with conveyance.

Learned State counsel, on instructions, informs that in this case, the final order i.e. MOV-11 has been passed/issued on 06.03.2023, 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 06.03.2023 (MOV 11) in accordance with law. A further direction is given to competent authority that in case, the petitioner deposits the bank guarantee as per the penalty and fine imposed vide order dated 06.03.2023, the goods in question be released provisionally, within a period of two days.

Copy of this order be given to counsel for the petitioner under signatures of the Bench Secretary.

(RITU BAHRI)
JUDGE

(KULDEEP TIWARI)
JUDGE

09.03.2023
sunita

Whether Reasoned/Speaking : Yes/No
Whether Reportable : Yes/No