

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

234

CWP-6413-2019 (O&M)

Date of decision:- 16.01.2023

M/s Napin Impex Private Limited

.... Petitioner

VS.

The Principal Commissioner and another

...Respondents

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

Present: Mr. Neeraj Khanna, Advocate for the petitioner

Ms. Mamta Singla Talwar, DAG, Haryana.

Ritu Bahri, J. (Oral)

The instant petition has been filed against the order dated 22.02.2019, Annexure P-3, collectively whereby after inspection under Section 67(2) of the Central Goods and Service Tax, (for short 'the Act') the property and goods of the petitioner-company was seized and the property was sealed.

During the pendency of this petition, counsel for the respondents has informed that on 25.04.2019, property has been de-sealed and the proceedings under Section 70 of the Act, are still pending.

No further orders are required to be passed in the present petition as the property of the petitioner has already been de-sealed.

The petition is disposed of as having been rendered infructuous.

The respondents can complete the proceedings initiated under Section 70 of the Act, in accordance with law.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

16.01.2023

pooja saini

Whether speaking/reasoned

Whether reportable

: Yes/No

: Yes/No