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

CWP No.6047 of 2023(O&M)

Date of Decision: 23.03.2023

M/s. Treveni Cargo Movers Pvt. Faridabad

..... Petitioner

V/s.

Union of India and Others

.....Respondents

CORAM: **HON'BLE MS. JUSTICE RITU BAHRI**
HON'BLE MRS. JUSTICE AMARJOT BHATTI

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

Ritu Bahri, J (Oral)

The petitioner has challenged the order dated 30.08.2022 (Annexure P4), whereby the Joint 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 of 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 14.08.2015, is placed on record (Annexure P-7) 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 petition is allowed and the order dated 30.08.2022 (Annexure P-4) 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-Joint Commissioner, Central GST Commissionerate, Faridabad for passing a fresh order, in accordance with law, after giving an opportunity to the petitioner to furnish consignment notes (Annexure P-7).

23rd March, 2023

Sonia Puri

(RITU BAHRI)
JUDGE

(AMARJOT BHATTI)
JUDGE

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