IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-12754-2022
Date of decision:- 06.01.2023

Utkrisht Trade Solutions Pvt. Ltd. ....Petitioner

vs.

Excise and Taxation Officer and others ...Respondents

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

Present: Mr. Kishore Kant, Advocate,
Mr. Rishabh Singla, Advocate
for the petitioner.

Ms. Mamta Singh Talwar, D.A.G. Haryana

Mr. Rishabh Kapoor, Sr. Standing Consel
for respondent Nos. 2, 4, 5 and 6

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Ritu Bahri, J. (Oral)

In the present petition, petitioner is seeking quashing of blockage of Input Tax Credit amounting to Rs.93,83,360/- effected, vide reference No. BL0611210000135 dated 20.11.2021 (P-17) and the blockage of Input Tax Credit amounting to Rs.1,07,75,422/- effected, vide reference No. BL0603220001435 dated 31.03.2022 (P-25) from the Electronic Credit Ledger of the petitioner.

On the last date of hearing i.e 04.01.2023, learned State counsel has informed the Court that the Input Tax Credit amounting to Rs.93,83,360/- has been unblocked on 20.06.2022. Today, learned State counsel on instructions from Ajay Kumar, Excise and Taxation Officer-cum-Assessing Authoriuty (Ward 3), Sonipat has informed the Court that the Input Tax Credit amounting to Rs.1,07,75,422/- is also unblocked, vide reference No. UB0601230000026 dated 05.01.2023 (Annexure-4). In this regard, learned State counsel has placed on record a communication giving details of unblocking the Input Tax Credit amounting to Rs.93,83,360/- and Rs.1,07,75,422/- respectively. The communication is taken on record as Annexure A-1. In this communication, it has further been stated that a show cause notice dated 04.01.2023 has already been issued to the petitioner-firm under Section 122 read with Section 35 of HGST/CGST Act, 2017 and the petitioner-firm is called upon to show cause as to why the penalty of Rs.10,000/- should not be imposed upon them (Annexure-5).

Learned counsel for the petitioner has placed on record copy of email received by the petitioner from the department wherein petitioner has been informed that that the Input Tax Credit amounting to Rs.1,07,75,422/- is unblocked on 05.01.2023. The copy of email is taken on record as Annexure A-6.

In view of the above factual position, no further orders are required to be passed in the present petition. The same stands disposed of. However, the respondent-department is at liberty to proceed against the petitioner, in accordance with law.

(RITU BAHRI)
JUDGE

06.01.2023
G Arora

(MANISHA BATRA)
JUDGE

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