

2023:PHHC:105091-DB

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

241

CM-11721-CWP-2023 in
[RA-CW-260-2023](#) in/and
[CWP-29717-2022](#)

Date of decision:-11.08.2023

Garg Oil Traders

.... Petitioner

Vs

State of Punjab and others

...Respondents

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

Present: Mr. Sidhant Sharma, Advocate for the applicant-petitioner.

Mr. Alankar Narula, AAG, Punjab
assisted by Mr. Amit Singh (STO), SIPU, Ludhiana.

Mr. Gurinderjit Singh, Senior Standing counsel
for respondent No.4.

Ritu Bahri, J. (Oral)

CM-11721-CWP-2023

In view of the reasons mentioned in the application, same is allowed. Delay of 69 days in filing the review petition/application is condoned.

RA-CW-260-2023

Since the goods have not been released in this case and learned State counsel seeks time to get further instructions, order dated 10.04.2023 is hereby recalled.

CWP is restored to its original number and taken on Board today itself.

Main case

The petitioner is ready to deposit Rs.2 Lacs in cash and give surety with respect to the remaining amount out of Rs.8,80,980/- .

A direction is being given to the petitioner to deposit Rs. 2 Lacs in cash and give bank guarantee for the remaining penalty amount and goods be released provisionally to the petitioner within 10 days.

Respondents are directed to accept Rs.2 Lacs in cash pursuant to the GST MOV-11 where total tax, penalty and fine is Rs. 8,80,980/-.

The entire exercise be completed after giving the opportunity to the petitioner to come in the office within 10 days.

Writ petition is disposed of with liberty to the petitioner to file an appeal against MOV-11, dated 02.11.2022, Annexure P-4 in accordance with law, if so advised.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

11.08.2023
pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No