

CWP No.19930 of 2022 (O&M)

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

**CWP No.19930 of 2022 (O&M)
Date of decision: 29.05.2023**

Super Tech Forgings (India) Pvt. Ltd. and another

.....Petitioners

Versus

Union of India and others

....Respondents

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

Present: Mr. J.S. Bedi, Advocate,
for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel,
for the respondents.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

Ritu Bahri, J.

Petitioners are seeking quashing of the order of seizure dated 27.05.2022 (Annexure P-6) passed by the Superintendent, CGST Commissionerate, Jalandhar-respondent No.6 and summons dated 27.05.2022.

Learned counsel for the parties have informed that in compliance with the order dated 24.03.2027, representative of the petitioner had appeared before the office of the competent authority and submitted the bank statement.

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Learned counsel for the respondents informs that a show cause notice under Section 74 (1) of the CGST Act has been issued to the petitioners on 26.05.2023.

Learned counsel for the petitioners states that the show cause notice has been issued to recover the Input Tax Credit filed by the petitioners to the tune of Rs.3,57,77,277/-. He further states that even if, the adjudicating authority affirms this demand, while filing appeal the petitioners are required to deposit 10% of the said amount.

Keeping in view the above fact, this petition is disposed of by giving direction that 10% of the amount of Rs.3,57,77,277/- shall be retained by the respondent-department and rest of the amount be released to the petitioners. It is made clear that pursuant to the summons, the petitioners will participate in the proceedings.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

29.05.2023
ajp

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