

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

CWP-20639-2022

Date of decision:- 01.03.2023

M/s. Raman Metal Works

.... Petitioner

Vs.

Union of India and others

...Respondents

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

Present: Mr. Sandeep Goyal, Advocate for the petitioner.

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

Ritu Bahri, J. (Oral)

The petitioner is seeking direction to the respondents to provisionally release the machinery/goods seized by them during the search conducted on 25.06.2021 in terms of the provisions of Section 67(6) of the Central GST/Haryana GST Act, 2017 read with Rule 140 of the Central GST/Haryana GST Rules, 2017.

Learned counsel for the petitioner submits that as per the show cause notice dated 11.04.2022 (Annexure P-12), the goods seized were valued of Rs.37,25,450/-. The petitioner has given his reply dated 09.05.2022 (Annexure P-13) to the said show cause notice. The petitioner is ready to give surety bonds with respects to the value of goods seized i.e. Rs.37,25,450/-and bank guarantee for the penalty and tax amount on the

said amount as per calculation made by the department.

Keepig in view the above fact, this petition is being disposed of by giving direction to respondent No. 3 to accept surety bonds of the value of Rs.37,25,450/- and bank guarantee of the tax and penalty on the said amount as per the calculation made by the department and, thereafter release the goods provisionally. This exercise will be completed within a period of seven days from the date of receipt of certified copy of this order.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

01.03.2023
Divyanshi

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