

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

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CWP-21195-2022 (O&M)
Date of decision:-22.08.2023

KJ INTERNATIONAL

.... Petitioner

VS

STATE OF PUNJAB AND ANOTHER

...Respondents

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

Present: Mr. Mukul Singla, Advocate for the petitioner.

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

Ritu Bahri, J. (Oral)

CM-11449-CWP-2023

Prayer in the application is for preponement of date of hearing of the main case.

No order is required to be passed in the application as the main case is already listed for today.

CM is dismissed as having become infructuous

Main case

In the instant petition, petitioner seeks for quashing of order dated 26.08.2022 (Annexure P-8) whereby respondent No. 2 has blocked Input Tax Credit amounting to Rs.56,18,263/- lying in the electronic credit ledger of the petitioner.

Learned counsel for the respondent is not disputing the fact that pursuant to show cause notices, two orders dated 23.05.2023, confirming the total demand of ITC amounting to Rs. 56,18,263/- have been passed and the petitioner has also filed two appeals against

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these orders, after predeposit of 10% of the total tax.

The main prayer of the petitioner is to quash the order dated 26.08.2022 (Annexure P-8) whereby respondent No. 2 had blocked Input Tax Credit amounting to Rs.56,18,263/-. Since, 10% of this amount has already been deposited before the authority, present Writ Petition is allowed. Impugned order dated 26.08.2022 (Annexure P-8) is being set aside and the blocked input Tax Credit be unblocked forthwith.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

22.08.2023
pooja saini

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