

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

245

CWP-23292-2021 (O&M)
Date of decision:-30.01.2023

M/s HMS Trading Company

.... Petitioner

Vs

State of Punjab and others

...Respondents

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

Present: Mr. Sandeep Goyal, Advocate and
Mr. Ishaan Loomba, Advocate for the petitioner.

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

Ritu Bahri, J. (Oral)

Learned State counsel has informed that the goods have been released after depositing the Bank Guarantee by the petitioner. Since the goods have now been released, this petition is disposed of by giving direction to the respondents to pass a final order under Section 129 of PGST Act, 2017 expeditiously, after giving an opportunity of hearing to the petitioner.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

30.01.2023

pooja saini

Whether speaking/reasoned
Whether reportable

: Yes/No
: Yes/No