

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

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2023:PHHC:145188-DB
CWP-25679-2023
Date of Decision: 15.11.2023

M/s. Bagri Steels

.....Petitioner(s)

Versus

State of Punjab and others

....Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Arvind Galav, Advocate, for the petitioner.

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

G.S.SANDHAWALIA, J. (Oral)

1. Prayer made in the present writ petition filed under Articles 226 and 227 of the Constitution of India is for quashing the notice dated 09.01.2022 (Annexure P-2), the impugned order of penalty dated 17.01.2022 (Annexure P-3) whereby the penalty has been imposed under Section 130 of the Central Goods and Service Tax Act, 2017 (in short 'the Act') and the Appellate Order dated 07.09.2022 (Annexure P-6) rejecting the appeal dated 03.03.2022 (Annexure P-4) by imposing the penalty under Section 130 of the Act as the goods and vehicle were detained under Section 129(1) of the said Act.

2. After arguing for some time, counsel for the petitioner submits that he does not wish to press the present writ petition and he would prefer to file an appeal before the Tribunal which is yet to be constituted as admittedly, the limitation would start from the date it is constituted. This fact is also verified by counsel for the State.

3. Keeping in view the above, the present writ petition stands dismissed as withdrawn with the aforesaid liberty.

(G.S. SANDHAWALIA)
JUDGE

15.11.2023

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(SUDEEPTI SHARMA)
JUDGE

Whether reasoned/speaking

Yes

Whether reportable

No