IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

(213) **CWP-21950-2023 (O&M)**
Decided on : 20.12.2023

M/s Doaba Steel Rolling Mills Pvt. Ltd.

……Petitioner(s)

Versus

State of Punjab and another

……Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present: Mr. Kapish Chawla, Advocate for the petitioner (s).

Mr. Saurabh Kapoor, Addl. AG, Punjab.

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G.S. Sandhawalia, J. (Oral)

CM-21306-CWP-2023

Application to place on record reply on behalf of respondents No.1 & 2 by way of affidavit of Shri Manmohan Singh, Assistant Commissioner of State Tax, is allowed, subject to just exceptions. Reply is taken on record. Office to append the same at the appropriate place.

CM stands disposed of.

CWP-21950-2023

Prayer in the present writ petition filed under Article 226 & 227 of the Constitution of India was for release of the goods alongwith conveyance on furnishing of security.

2. As per the pleadings, the invoice was issued by the petitioner in favour of M/s Garg Iron Traders, Kapurthala and M/s Goldrange Casting Pvt. Ltd., Jalandhar. Both the invoices were issued on 18.09.2023. The MOV-10 was issued for confiscation of the goods and conveyance. The petitioner had approached this Court and on 03.10.2023 directions were issued to make payment of 25% of the amount of fine and penalty imposed in cash and for the remaining amount, he was to furnish personal/surety bond and thereafter goods were to be released.

3. Reply filed today by way of civil miscellaneous application would go on to show that objection had been taken that the vehicle was carrying TMT Bars and the goods loaded in the vehicle and the description given in the corresponding purchase invoice was different. The transaction thus, could not be treated as genuine and the movement of goods allegedly had been initiated with the clear intention to evade the tax. It has further been averred that the petitioner had appeared on 22.09.2023 before the Assistant Commissioner State Tax, in pursuance of the order. He was further directed to appear on 10.10.2023. It has further been averred that a speaking order would be passed under Section 130 of the CGST/PGST Act and if the petitioner is aggrieved against the same, he can taken his remedy of appeal.

4. Counsel for the petitioner submits that in pursuance of the interim directions, necessary payment has been made and vehicle bearing registration No.PB02EL9988 has also been released alongwith the goods.

5. Keeping in view the above, we dispose of the present writ petition as exigency of the situation has been done away with. It is also open to the petitioner to take his remedy in view of the law laid down in the case of **State of Punjab Vs. M/s Shiva Enterprises and others, 2023 (96) GST 120.**

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

20.12.2023
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No