

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

(116)

CWP-25439-2023

Decided on : 09.11.2023

M/s Onkar Roadlines through its Proprietor Sh.Rajat AroraPetitioner(s)

Versus

State of Punjab & others

.....Respondent(s)

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

Present: Mr.Chetan Jain, Advocate
Mr.Anurag Sharma, Advocate, for the petitioner (s).

G.S. Sandhawalia, J. (Oral)

The limited relief sought in the present writ petition, filed under Article 226/227 of the Constitution of India is for compliance of the order dated 30.10.2023 (Annexure P-13) passed by the Appellate Authority under Section 161 of the Punjab Goods & Services Tax Act, 2017 (for short, the 'Act') whereby directions had been given to the Department to generate a temporary ID to enable the petitioner to deposit the 25% of the total demand within 10 days of the generation of the temporary ID so that his appeal can be decided.

2. It is not disputed that on an earlier occasion on 06.10.2023 (Annexure P-9) against the demand of Rs.6,10,740/- the appeal was decided under Section 107 of the Act in favour of the petitioner on merits. Apparently, it came to the notice of the Appellate Authority that the pre-deposit had not been done as required under Section 107 (6) of the Act/Central Goods Service Tax Act, 2017 and therefore, the earlier order was rectified. It is in such circumstances, the Appellate Authority has now directed for creation of the temporary ID so that the petitioner is able to deposit 25% of the demand and contest the order on merits.

3. Notice of motion.
4. Mr.Arjun Sheoran, DAG, Punjab accepts notice on behalf of the respondents and has taken necessary instructions from Shri Avneet Bhogal, State Tax Officer, State Intelligence & Preventive Unit, Ludhiana.
5. Accordingly, we do not see any reason as to why the State can hold out in not creating the temporary ID once the petitioner is himself ready to comply with the conditions required of pre-deposit of the 25% of the total demand. Resultantly, we direct the competent authority to comply with the directions of the Appellate Authority by tomorrow i.e. 10.11.2023 till 5 P.M.
6. Writ petition stands disposed of with the above said direction.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

09.11.2023
Sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No