

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

(115)

CWP-47-2024

Decided on : 25.01.2024

M/s Shree Durga Rice & General Mills & others

.....Petitioner(s)

Versus

State of Punjab & others

.....Respondent(s)

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

Present:- Mr.Sandeep Goyal, Advocate for the petitioner (s).

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

G.S. Sandhawalia, J. (Oral)

1. Counsel for the petitioners does not press the present writ petition for the 11 petitioners with liberty to file fresh one, if required, except for petitioner no.2, since orders have been passed under Section 73 of the Central GST Act, 2017 dated 30.12.2023 (Annexures R-4 to R-14) appended along with the reply filed today by the State.

2. The following order was passed on 05.01.2024:

“Mr. Kapoor, on instructions from Mr. Manjinder Singh, State Tax Officer, Muktsar Sahib has informed that petitioner No.2 namely M/s. Shree Guru Kirpa Rice & General Mills earlier filed CWP-28377-2023 in which interim relief was declined on 16.12.2023 and the said concern was arrayed as petitioner No.28 in the said case.

We have perused the Memo of Parties. Though the address seems to be the same but the first petition was filed through Parshant Goyal, S/o Subhash Chander whereas the present one has been filed by Vishal Kumar, Partner S/o of Subhash Kumar.

Counsel for the State prays for time to seek fresh instructions and Mr. Goyal also prays for time to confirm this factum, which if true, would necessarily lead to imposing of exemplary costs upon the said petitioner.

Adjourned to 25.01.2024.”

3. Though Mr.Goyal has tried to submit an explanation on behalf of the said petitioner No.2 but the facts are clear that on an earlier occasion, writ petition had been filed and stay had been declined, as noticed above. In such circumstances, we impose costs upon petitioner no.2 of Rs.25,000/- to be deposited with respondent no.3 and on receipt of the said amount, costs shall be deposited with the District Legal Services Authority, District Muktsar Sahib.

4. With the above-said observations, the present writ petition stands dismissed.

(G.S. SANDHAWALIA)
JUDGE

January 25th, 2024
sailesh

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned :	Yes	
Whether Reportable :		No