

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

112

**2024:PHHC:002366-DB**

**CWP-510-2024**

**Date of Decision: 10.01.2024**

M/s. Bagri Steels

.....Petitioner(s)

Versus

State of Punjab and others

...Respondent(s)

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

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

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

**G.S.SANDHAWALIA, J. (Oral)**

1. Challenge in the present writ petition filed under Article 226 of the Constitution of India is to the order dated 05.01.2024 (Annexure P-8) passed by respondent No.2 wherein penalty and fine has been imposed under Sections 130(1) and 130(2) of the Central/Punjab Goods and Service Tax Act, 2017 (in short 'the Act') for the goods which were being carried in vehicle No. HR-56A-8899 which had been intercepted on 15.12.2022.

2. Keeping in view the fact that there is a remedy of appeal which is provided under Section 107 of the Act on a nominal payment of 10% of the amount imposed, we are of the considered opinion that the petitioner has an alternate and efficacious remedy available.

3. Faced with this situation, counsel for the petitioner submits that he may be permitted to approach the Appellate Authority by filing a statutory appeal. Keeping in view the law laid down by the Apex Court in ***The State of Punjab vs. M/s. Shiv Enterprises and others, 2023 (96) GST 120***, we are of the considered opinion that it is not for this Court to go into the disputed

questions which are now sought to be raised as to whether the vehicle had stopped at Khanna to unload the goods or whether it was in transit as such.

4. Accordingly, the present writ petition is disposed of with the observation that the petitioner is relegated to the remedy before the Appellate Authority.

(G.S. SANDHAWALIA)  
JUDGE

10.01.2024  
shivani

(LAPITA BANERJI)  
JUDGE

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|---------------------------|-----|
| Whether reasoned/speaking | Yes |
| Whether reportable        | No  |