IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH
CWP-1022-2024
Date of decision: March 21, 2024

M/s R. S. Ispat Industries

....Petitioner

Versus

The Assistant Commissioner, (Anti Evasion) Central Goods and Services Tax Jalandhar and another

....Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA AND
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present:- Mr. Vikrant Kackria, Advocate
for the petitioner.

Mr. Himanshu Arora, Senior Standing Counsel
for the respondents.

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Sanjeev Prakash Sharma, J (Oral)

1. Learned counsel for the petitioner submits that the issue involved in the present case stands adjudicated by a Co-ordinate Bench of this Court in Super Tech Forgings (India) Pvt. Ltd. and another Vs. Union of India and others) in **CWP-19930-2022 (O&M) decided on 29.05.2023** wherein the co-ordinate Bench of this Court has passed the following order:-

> *"Petitioners are seeking quashing of the order of seizure dated 27.05.2022 (Annexure P-6) passed by the Superintendent, CGST Commissionerate, Jalandhar-respondent No.6 and summons dated 27.05.2022.*
>
> *Learned counsel for the parties have informed that in compliance with the order dated 24.03.2027, representative of the petitioner had appeared before the office of the competent authority and submitted the bank statement.*

Learned counsel for the respondents informs that a show cause notice under Section 74 (1) of the CGST Act has been issued to the petitioners on 26.05.2023.

Learned counsel for the petitioners states that the show cause notice has been issued to recover the Input Tax Credit filed by the petitioners to the tune of Rs.3,57,77,277/-. He further states that even if, the adjudicating authority affirms this demand, while filing appeal the petitioners are required to deposit 10% of the said amount.

Keeping in view the above fact, this petition is disposed of by giving direction that 10% of the amount of Rs.3,57,77,277/- shall be retained by the respondent-department and rest of the amount be released to the petitioners. It is made clear that pursuant to the summons, the petitioners will participate in the proceedings."

2. The present writ petition is disposed of in terms of **CWP-19930-2022 (O&M) decided on 29.05.2023** with a direction that 10% of the amount demanded shall be retained by the respondent-department and rest of the amount be released to the petitioner.

3. It is made clear that the same shall be subject to decision which may be passed in appeal.

4. The present writ petition stands disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

March 21, 2024
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Whether speaking/reasoned : Yes
Whether reportable : No