

(Through Video Conferencing/Hybrid Mode)

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

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CWP-9468-2024

Date of decision:- 25.04.2024

Sapphire Foods Indi Ltd.

....Petitioner

VS.

Union of India and ors.

...Respondents

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

Present: Mr. Rishabh Prashad, Advocate with
Mr. Rana Gurtej Singh, Advocate
for the petitioner.

Mr. Rishabh Kapoor, Sr. Standing counsel
for respondents No. 1 and 4

Mr. Sourabh Goel, Sr. Standing counsel
for respondents No. 2 and 3.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. This writ petition is wholly misconceived based on misinterpretation of the orders passed by the respondents. Against the show cause notice issued by the Commercial Tax Officer, Ward 8, Chandigarh, under Section 21 of the UTGST Act, 2017, it was informed that with regard to the said part of the issue in relation to non-payment of GST, show cause notice has also been issued by the Directorate General of Goods and Service Tax Intelligence on 29.09.2023 under Section 74 of the CGST/TNGST Act, 2017/IGST Act, 2017. The reply also referred to other aspects. Thereafter, the Commercial Tax Officer having jurisdiction of Ward 8, Chandigarh has conveyed to the petitioner of dropping the proceedings under Section 73/74 of the Act by them to the extent relating

to other aspects, keeping it open with regard to TRAN-1 verification, which has been taken up by the DGGI. In its letter, it has been specifically mentioned as under:-

“After scrutiny of the documentation as provided by you online as well offline, it has been ascertained that all requisite information, as demanded, has been furnished. The proceedings initiated vide the said notice are hereby concluded except TRAN-1 verification issue.”

2. Learned counsel submits that the proceedings could not have been kept open relating to TRAN-1 verification.

3. We find that the argument is wholly misconceived and an attempt to mislead the Court. The TRAN-1 verification issued is before the DGGI. The very objection raised by the petitioner that parallel proceedings cannot be undertaken, has been accepted by the respondents, and therefore, they have dropped the proceedings, so far as Commercial Tax Officer, Ward 8, Chandigarh is concerned. However, it does not mean that the petitioner can get away from the examination and verification to be done by DGGI, in pursuance of their show cause notice dated 29.09.2023.

4. Accordingly, the petition is dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

April 25, 2024
G Arora

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No