



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

134

CWP-11953-2024

Date of Decision: May 21, 2024

Shashank Garg

.....Petitioner(s)

Vs.

**Proper Officer cum Additional Commissioner
(Anti-Evasion) and others**

.....Respondent(s)

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

Present: Mr. Alok Mittal, Advocate
for the petitioner(s).

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Anju Bansal, Advocate
Ms. Shivani Sahni, Advocate
for the respondents.

SANJEEV PRAKASH SHARMA.J. (ORAL)

This petition has been preferred by one Shashank Garg, assailing the show cause notice issued to the firm M/s. Garg and Company, of which the petitioner is a proprietor. In the petition, it has been averred that the petitioner does not assail it as a proprietor of the firm and mentioned in the petition that he is also proprietor of M/s Garg and company.

2. We noticed that the other writ petition was preferred by the petitioner bearing CWP No.9948-2024, which is pending before this Court. Second writ petition filed by the same person assailing the show cause notice issued to two different identities cannot be challenged by filing two petitions.



That apart, we also noticed that while the earlier writ petition filed, was against the show cause notice under Section 122 of CGST Act, the notice assailed in the present petition is under Section 74(1) of the CGST Act, 2017 issued by Officer having separate jurisdiction i.e. Superintendent (Anti-Evasion), CGST Commissionerate, Rohtak. No reply has been filed to the show cause notice.

3. Learned counsel submits that once a notice was issued to Shashank Garg by the Commisisonerate at Panchkula, a separate notice could not have been issued in the name of the proprietorship concern by the Superintendent Commissionerate, Rohtak.

4. We find that the argument is misconceived while the petitioner individually may be a resident of the area governed under the jurisdiction of Commissionerate at Panchkula, proprietorship firm was situated at Jind, where the jurisdiction of Rohtak Commsissionerate would lie, we therefore cannot hold that it was not having jurisdiction.

5. As regard the earlier show cause notice issued to the individual, is concerned, the same would have no effect nor can it be said that the notice issued to the firm of the petitioner namely M/s Garg and Company is without jurisdiction or that the Commissionerate at Rohtak is not empowered to examine the actions of the firm. The petitioner who as the proprietor of M/s Garg and company is always free to file appropriate reply, to the show cause notice and contest the same.

6. Leaving it open for the petitioner as above, we do not find any reason to interfere at this stage with the show cause notice.

7. Hence, the appeal stands dismissed.



8. All pending applications, if any, stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

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