



CWP-14524-2024

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

106

CWP No.14524 of 2024**Decided on: 14.06.2024**

Jaiveer Singh

...Petitioner

Versus

State of Haryana and Others

...Respondents**CORAM: HON'BLE MR. JUSTICE SANDEEP MOUDGIL
HON'BLE MR. JUSTICE DEEPAK GUPTA**

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

Mr. Surender Singh Pannu, Addl.AG, Haryana.

SANDEEP MOUDGIL, J. (Oral)

The present petition has been filed for issuance of writ in the nature of *certiorari* for quashing order dated 28.06.2022 issued under Section 73 of the Act by respondent No.2 and attachment order dated 21.05.2024 passed by respondent No.3 despite the fact that to the notice dated 28.06.2022 (Annexure P1) the rectification application (Annexure P-3) was submitted by the petitioner on 20.02.2024 as is evident from the seal of Central Goods and Service Tax Commissionerate, Rohtak i.e. within the period of limitation of the Act.

2. Learned counsel for the petitioner contended that without adjudicating the aforesaid application (Annexure P3), order dated 21.05.2024 (Annexure P6) has been passed wherein it is incumbent upon the authority to attach the property of the petitioner by respondent No.5 and the petitioner was informed accordingly. He further submits that his limited prayer is to the extent that a direction be issued to the authorities for expeditious disposal of the application dated 20.02.2024.

3. In the light of above, without adverting to the merits of the case, the present petition is disposed of with direction to Additional



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Commissioner of Central Taxes-respondent No.2 to decide the application dated 20.02.2024 (Annexure P-3) within a period of 04 weeks from the date of receipt of certified copy of this order. The order so passed shall be communicated to the petitioner within a week thereafter.

4. It is further directed that till the decision on the application (Annexure P-3) is taken by the authorities concerned, no coercive steps be shall be taken against the petitioner.

5. The present petition stands disposed of in aforesaid terms.

(SANDEEP MOUDGIL)
JUDGE

(DEEPAK GUPTA)
JUDGE

14.06.2024
Sonia Puri

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