



225

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-17417 of 2020(O&M)

Date of decision : September 09, 2024

M/s Luxmi Oil and Ginning Factory

..... Petitioners

Versus

Union of India and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE SANJEEV PRAKASH
SHARMA

HON'BLE MR. JUSTICE SANJAY VASHISTH

Present :- Mr. Sandeep Goyal, Advocate
for the petitioners.

Mr. Sharan Sethi, Addl. A. G. Haryana.

SANJEEV PRAKASH SHARMA, J (Oral)

1. By way of the present writ petition the petitioner has challenged the alleged violation of Section 6 (2) (b) of the CGST Act, 2017 stating that parallel proceedings both at the State level as well as Centre Government level have been initiated wherein the only one proper officer either of the State or the Centre Government could have examined the issue with regard to alleged framing of ITC fraudulently.

2. Learned counsel for the respondent has handed over to this Court a copy of order dated 14.05.2024 bearing No.2209, which is duly taken on record.

3. Accordingly, we find that the proceedings which were being undertaken at the level of the State authorities as well as Centre Government authorities have now been transferred to the jurisdiction of the State Authority in terms of Section 6 (2) (b) of the CGST Act, 2017 and the



State Jurisdictional Authority would, therefore, henceforth have jurisdiction to examine the proceedings relating to the alleged involvement of the petitioner in alleged framing of ITC and in relation to the aspects as mentioned in the letter dated 14.05.2024.

4. The substantial relief claimed in the petition is now being granted. Accordingly, the writ petition is disposed of as having been rendered infructuous.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

September 09, 2024
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Whether speaking/reasoned	Yes
Whether Reportable :	No