



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

**CWP-20824-2024
DECIDED ON: 27.08.2024**

M/S DHURI PLASTIC PVT. LTD.

.....PETITIONER

VERSUS

**THE JOINT COMMISSIONER, CENTRAL GOODS AND SERVICE
TAX COMMISSIONERATE G.S.T, LUDHIANA PUNJAB**

.....RESPONDENT

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH.**

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

Mr. Saurabh Kapoor, Addl. AG, Punjab.

SANJEEV PRAKASH SHARMA, J (ORAL)

1. Petitioner has preferred present writ petition seeking issuance of direction for quashing of the show cause notice dated 29.05.2024/30.05.2024 (Annexure P-3) and combined show cause notice dated 09.08.2024 (Annexure P-4), issued by the respondent for demanding tax along with the interest and penalty for the Financial Year 2018-19 and 2019-20 respectively.

2. Counsel for the petitioner submits that the petitioner had demanded several documents from the respondent, which have not been supplied to them, therefore, he is unable to answer to the show cause notice, and principles of natural justice, are therefore, violated.

3. We have carefully considered the submissions raised by counsel for the petitioner at bar and also perused the interim reply filed by the petitioner, which reflects that the petitioner has full knowledge about the suppliers, whose registration was already cancelled with retrospective effect.

It is not his case that he has no knowledge about such suppliers. Petitioner has not answered on merits, and has tried to submit vague reply raising issues and claiming documents relating to the other suppliers, which are not necessary for the purpose of filing of the reply.

4. We are not impressed by the arguments addressed by counsel for the petitioner.

5. Accordingly, present writ petition stands dismissed.

6. Pending miscellaneous application(s), if any, also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

27.08.2024

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<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>