

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-22698-2024 (O&M)

Date of Decision:09.09.2024

*M/s. ADS SPIRITS PVT. LTD., JHAJJAR THROUGH ITS AUTHORIZED
SIGNATORY SH. RAVINDER KUMAR GUPTA*

.....Petitioners (s)

V/s.

*UNION OF INDIA THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI AND
OTHERS*

.....Respondent(s)

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

Present: Mr. Rajiv Agnihotri, Advocate for the petitioner.

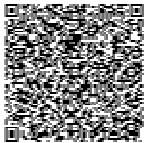
Ms. Ridhi Bansal, Advocate for
Mr. Sunish Bindlish, Advocate for the respondent/revenue.

Ms. Tanisha Peshawaria, DAG, Haryana
for respondents No.2 and 8 to 10.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner has submitted that earlier notice under Section 73 of the Haryana Goods and Services Tax Act, 2017 was served upon the petitioner by the State of Haryana which was answered and the tax was also paid. It is further submitted by the learned counsel that another notice under Section 74 of the Central Goods and Services Tax Act, 2017 has been issued to the petitioner by the Central Government Authorities.

2. The petitioner may file reply to the notice issued by the Central Government Authorities and it is expected that the respondents shall pass a speaking order.



3. If the petitioner is still aggrieved, the petitioner is free to avail appropriate remedy in accordance with law.
4. With the observations as above, this Writ Petition stands disposed of.
5. All pending applications also stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

September 9, 2024
Ess Kay

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No