



106

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-24207-2024 (O&M)

Date of Decision: 20.09.2024

**M/S. KUMAR HOSIERY WORKS THROUGH ITS PROPRIETOR
MAHESH VERMA**

.....Petitioner(s)

V/s.

STATE OF PUNJAB AND OTHERS

.....Respondents

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

Present: Mr. Kapish Chawla, Advocate
 for the petitioner.

 Mr. Saurabh Kapoor, Addl. A.G., Punjab,
 for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. One of the arguments raised by the learned counsel for the petitioner is that order dated 30.08.2024 passed by the Proper Officer-cum-State Intelligence Preventive Unit, Patiala, is without jurisdiction and in terms of the Section 129(3) of the Punjab Goods & Service Act, 2017, (for short “the Act”) whereby the penalty has been confirmed and fine has been imposed in view of the detention of the goods. Learned counsel for the petitioner submits that the jurisdiction is not available with the authority.

2. It is noticed that the aforesaid issue has not been raised at the time of filing a reply to the notice, and is now being raised at this stage which cannot be accepted. In this regard, the petitioner may file an Appeal before the concerned appellate authority in terms of the Act and raise all objections therein.

3. If such an Appeal is preferred by the petitioner, the same shall be decided expeditiously by passing a speaking order within a period of one

month thereafter. The petitioner is permitted to make a prayer for interim stay before the concerned appellate authority.

4. In view of the aforesaid observations, this Writ Petition stands disposed of.

5. All pending applications filed in this case shall stand disposed of

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

September 20, 2024
Ess Kay

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