

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(108)

CWP-22885-2023

Decided on : 24.01.2024

Rohit Garg & another

.....Petitioner(s)

Versus

Union of India & others

.....Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present:- Mr.Surjeet Bhadu, Advocate
Mr.Veer Singh, Mr.Agam Bansal, Advocates for the petitioner (s).

Mr.Tajender K.Joshi, Advocate, for the respondents.

G.S. Sandhawalia, J. (Oral)

1. Prayer in the present writ petition, filed under Article 226/227 of the Constitution of India is for quashing the impugned order dated 20.06.2023 (Annexure P-2) passed after issuance of the show cause notice dated 08.09.2021 (Annexure P-1) whereby the Principal Commissioner of Central Tax, GST had come to the conclusion that the petitioners had indulged in running the racket of issuing bogus bills of MS Scrap by creating dummy manufacturing unit namely M/s Bhartam Industries, Delhi and the petitioners had handled all the monetary transactions of the said firm and fraudulently filed fake returns regarding the transactions of the said firm.
2. After arguing for considerable time, counsel for the petitioners does not press the present writ petition keeping in view the fact that there is a remedy of appeal provided and prays that the same may be disposed of, as such.
3. Keeping in view the above, the present writ petition is disposed of, with liberty to the petitioners to avail their remedy in accordance with law, by filing appropriate application under Section 14 of the Limitation Act, 1963, if permissible by specifying the period spent before this Court.

(G.S. SANDHAWALIA)
JUDGE

January 24th, 2024
sailesh

(LAPITA BANERJI)
JUDGE

Whether speaking/reasoned :	Yes	
Whether Reportable :		No