2024:PHHC:153306

In the High Court for the States of Punjab and Haryana
At Chandigarh

CRM-M-49983-2024 (O&M)
Date of Decision:-21.11.2024

Vikas Gupta … Petitioner

Versus

Deputy Commissioner (Preventive) ... Respondent

CORAM: HON'BLE MR. JUSTICE GURVINDER SINGH GILL

Present:- Ms. Radhika Suri, Senior Advocate with
Mr. Deepak Gupta, Advocate and
Mr. Abhinav Narang, Advocate for the petitioner.

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GURVINDER SINGH GILL, J.(Oral)

Today, at the very outset, learned counsel for the petitioner submitted that the petitioner may be permitted to withdraw the instant petition with liberty to raise all the pleas as have been raised herein before the trial Court at appropriate stage including his plea to the effect that the allegations in respect of offences under Section 132 (1) (b), (c), (f) and (i) of GST Act would be attributable to the partners and proprietors of the firm and that the petitioner, who is a professional GST practitioner and had simply filed GST/Tax returns on behalf of firms in professional discharge of his duties cannot be held responsible for commission of offences under Sections 132 (1) (b), (c), (f) and (i) of GST Act by such firm or by partners/proprietors of such firms particularly when there is nothing on record to show that he was having any *mensrea* or had joined hands with the remaining accused for commission of any kind of offence and also his plea to the effect that the principal accused i.e. partners and proprietor having already been acquitted in the FIR registered in respect of the same offences vide judgment dated 16.8.2023 passed by learned Judicial Magistrate Ist Class, Ludhiana, the instant complaint would not survive.

In view of the aforestated submission, the instant petition is dismissed as withdrawn with liberty aforesaid.

21.11.2024 **(Gurvinder Singh Gill)**
geta **Judge**

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