

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

107

2024:PHHC:005387-DB

CWP-27130-2023

Date of Decision: 16.01.2024

Rakesh Kumar, Proprietor of Mahadev Steel IndustriesPetitioner(s)

Versus

State of Punjab and others ...Respondent(s)

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

Present: Mr. Bhuwan Vats, Advocate,
for the petitioner (appearing through video conferencing).

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

Mr. Gurinderjit Singh, Advocate,
and Ms. Ashima Mor, Advocate,
for respondent No.7.

G.S.SANDHAWALIA, J. (Oral)

1. On the request of counsel for the petitioner, proceedings are being carried through video conferencing.

2. The challenge in the present writ petition filed under Articles 226 and 227 of the Constitution of India is to the interception proceedings initiated vide order for physical verification/inspection passed in form GST MOV 02 dated 24.08.2023 (Annexure P-3) issued by respondent No.4 on the ground that the power of interception could only be exercised in respect of goods which are still in transit.

3. A perusal of the impugned order would go on to show that there is mention regarding e-way bill which is from Om Enterprises to Mahadev Steel Industries, which is the petitioner, whereas the vehicle was at Regal Alloys (P) Ltd. for unloading at the said furnace. The petitioner herein is the

proprietor of Mahadev Steel Industries.

4. Counsel for the State has also placed on record the order dated 30.08.2023 in which there is mention regarding the fact of Om Enterprises as mentioned in the interception order also and the fact that the e-way bill was generated after the vehicle was impounded. Counsel for the State has also placed on record the order dated 13.09.2023 imposing the penalty. It has also been brought to our notice that the final penalty has been duly paid on 18.12.2023 and the vehicle and the goods have been released.

5. Keeping in view the above, we leave it open to the petitioner to avail the remedy of filing the appeal before the authorities in view of the judgment of the Apex Court in *The State of Punjab vs. M/s. Shiv Enterprises and others, 2023 (96) GST 120*, if they so wish.

6. The writ petition stands disposed of accordingly.

(G.S. SANDHAWALIA)
JUDGE

16.01.2024
shivani

(LAPITA BANERJI)
JUDGE

Whether reasoned/speaking
Whether reportable

Yes
No