



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-31481-2024 (O&M)

Date of Decision: 22.11.2024

J.D. JAIN AND COMPANY THROUGH ITS PROPRIETOR PRADEEP JAIN
.....Petitioner(s)

V/s.

STATE OF PUNJAB AND ANOTHER
.....Respondent(s)

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

Present: Mr. Deepak Gupta, Advocate for the petitioner.

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

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Notice of motion.
2. Mr. Saurabh Kapoor, Senior Standing Counsel, accepts notice on behalf of the respondents/Income Tax Department.
3. Learned counsel for the petitioner submits that the case of the petitioner is similar to that of M/s Manya Alloy and Steels Through its Proprietor Ritesh Kumar Goyal Vs. State of Punjab and others, CWP-16839-2024, wherein the following order was passed on 22.07.2024:

“Learned counsel for the petitioner has invited attention to the order passed by the Hon’ble Supreme Court in a similar case bearing No. SLP(C) No.19535 of 2023 and submits that petitioner had preferred an appeal bearing GST Appeal No. 1893 of 2023-24, however, the Deputy Commissioner State Tax (Appeal), Ludhiana Division, Ludhiana (Camp office at Jalandhar) vide order dated 15.05.2024 has dismissed the same. Learned counsel for the petitioner submits that so far as the goods are concerned, the same have been supplied by M/s Manya Alloys and Steels, which is the firm of State of U.P. and if the said firm has obtained the goods on the basis of forged bills or rent deeds, the liability would not be of the petitioner.

Notice of motion 10.12.2024.



Mr. S.S. Hira, DAG, Punjab, accepts notice on behalf of respondents/State.

In the meanwhile, petitioner is directed to deposit 25% of the total amount as per Form MOV-10 and Form MOV-11, which would be subject to the decision of the present case. The petitioner would also submit personal and surety bonds for the remaining amount.

On depositing the aforesaid amount, the goods and vehicle shall be released within a period of seven days thereafter.”

4. Notice of motion
5. Mr. Saurabh Kapoor, Addl., A.G., Punjab accepts notice on behalf of the respondents/State.
6. The petitioner is directed to deposit 25% of the total amount as per Form MOV-10 and Form MOV-11. The petitioner would also submit personal and surety bonds for the remaining amount.
7. On depositing the aforesaid amount, the goods and vehicle shall be released within a period of seven days thereafter.
8. So far as other arguments raised by the learned counsel for the petitioner in this Writ Petition, the petitioner is free to take up the appropriate remedy before the Appellate Authority.
9. The Writ Petition is disposed of in the aforesaid terms.
10. All pending applications also stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

November 22, 2024
Ess Kay