



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

116

CWP-32592-2024

Decided on : 10.12.2024

Himanshu Vij

... Petitioner(s)

Versus

Chief Commissioner, Central Tax and others

... Respondent(s)

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

PRESENT: Mr. Bhuwan Vats, Advocate (**through V.C.**)
for the petitioner(s).

Mr. Umang Goyal, Advocate
for the respondent(s) – CGST.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. The petitioner by way of present writ petition assails the order in original passed by the commissioner Central Excise on the ground that the order imposes penalty on the petitioner under Section 122 (1A) of the CGST Act, 2017, which could not have been imposed, as the provision has been introduced w.e.f. 01.01.2021 and would not be applicable for the acts/omissions of the year 2018-19.

2. We find that the argument has not been advanced or considered by the concerned officer. Moreover, appeal lies against the said order before the Appellate Authority in terms of Section 107 of the CGST Act.

3. In view thereto, we do not propose to entertain the present writ petition at this stage, leaving it open to the petitioner to take all the submissions in appeal, which he has taken in the present writ petition. In case such an appeal is filed, same shall be decided expeditiously, preferably,



within a period of four months.

4. Writ petition is disposed of accordingly.

Misc. application(s), if any, also stand(s) disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 10, 2024
J.Ram

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