



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

167

CWP-34062-2024

Decided on : 17.12.2024

M/s Tilak Ram Babu Ram Pvt. Ltd.

... Petitioner(s)

Versus

State of Haryana and others

... Respondent(s)

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

PRESENT: Mr. Sandeep Goyal, Advocate and
Ms. Ambika Jindal, Advocate
for the petitioner(s).

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner – Company submits that no reasons have been supplied to it and an order has been passed under Section 74 of the CGST Act, 2017.
2. We find that the show cause notice was issued to the petitioner – Company under Section 74 of the CGST Act, 2017 on 29.09.2023 and it is informed that the audit was conducted under Section 65 for the year 2017-18 and the demand has been created in terms of the said audit for recovery of outstanding dues.
3. The petitioner – Company does not seem to file any reply to the said show cause notice nor made any payment and accordingly, order was passed on 08.11.2023 and a demand summary of the order was also issued on Form GST DRC – 07 on that day.
4. Appeal lies against the said order, even otherwise also, no case for interference is made out in the writ jurisdiction.



5. Accordingly present writ petition stands dismissed. However, liberty is granted to the petitioner – Company to file an appeal within a period of 15 days. In case such an appeal is filed within the stipulated period, same shall be decided expeditiously, preferably, within a period of three months.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 17, 2024
J.Ram

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