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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-34634-2024 (O&M)

Date of Decision : 19.12.2024

M/S R.K. MARBLE INDUSTRIES

. . . Petitioner(s)

Versus

STATE OF PUNJAB AND OTHERS

. . . Respondent(s)

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

Present: Mr. Rishab Singla, 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 29.06.2024 and it is informed that the audit was conducted under Section 65 for the year 2023-24 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 18.10.2024 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. All pending applications also stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

December 19, 2024
Ess Kay

[SANJAY VASHISTH]
JUDGE

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>