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

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**CWP-34954-2024
Decided on : 20.12.2024**

Super Tech Forgings (India) Pvt. Ltd.

. . . 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. J.S. Bedi, Advocate
for the petitioner(s).

Mr. Saurabh Kapoor, Addl. AG, Punjab.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Notice of motion.

2. Mr. Saurabh Kapoor, Addl. AG, Punjab, accepts notice for the respondents - revenue.

3. Both the counsel are *ad idem* that the issue involved in the present petition stands finally adjudicated by this Court in ***CWP No. 18967 of 2020 (O&M) & other connected cases***, titled as, ***"Tecnimont Spa India Project Office vs. State of Punjab and another"***, decided on ***10.12.2024***, wherein, we have held as under:

> *"1. The issue raised in the present bunch of writ petitions is challenge to section 174(2) of the GST Act, 2017. The same provision was incorporated as section 174(2) of the Kerala State Goods and Services Tax Act, 2017 as has been incorporated in Punjab State Goods and Services Tax Act, 2017 and Haryana State Goods and Services Tax Act, 2017.*

2. *Challenge to vires of the said section was laid before the High Court of Kerala in bunch of cases which were decided in favour of the Revenue holding the provisions as within the framework of the Constitution of India, and also the action was held to be within the competence of the department.*
3. *The concerned assesses have assailed the judgment before the Supreme Court* ***in C.A. No.006724/2024, [SLP(C) No.640/2023] titled as T.S. Belaraman vs. The Commercial Tax Officer and others*** *along with connected SLPs, wherein leave has been granted vide order dated 14.05.2024. By interim order, the Revenue was restrained from taking any coercive steps, which has been directed to be continued by the Supreme Court while granting leave.*
4. *In the present bunch of cases, we have also passed similar interim orders and had posted these cases for waiting for the decision of the Supreme Court. However, now since the Supreme Court has granted leave, final adjudication will have to be done by the Supreme Court on the said issue.*
5. *Keeping in view thereto, we propose to dispose of all these writ petitions and direct that the challenge to section 174(2) of the GST Act, 2017 would be subject to the final outcome of the decision in the case of T.S. Belaraman (supra).*
6. *Till the disposal of the SLP in T.S. Belaraman (supra) by the Supreme Court, interim orders passed by this Court in all the respective cases shall continue to operate, which shall be subject to the final decision to be rendered by the Supreme Court in T.S. Belaraman (supra).*
7. *Writ Petitions stand* ***disposed of*** *as above."*

4. Keeping in view above, we dispose of this Writ Petition in the aforesaid terms. The observations and order passed above shall apply *mutatis mutandis* to the present case.

5. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 20, 2024
J.Ram

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