

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

2025:PHHC:117245-DB



(136)

CWP-25621-2025

Date of Decision: 01.09.2025

Kay Dee Enterprises

--Petitioner

Versus

State of Punjab & others

--Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL.
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA.**

Present:- Mr. Rakesh Bhatia, Advocate for petitioner.

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

LISA GILL.J (Oral)

1. Prayer in this petition is for quashing notice dated 18.10.2023 issued under Section 61 of PGST/CGST/IGST Act, 2017 (Annexure P-1) and SCN-DRC-I dated 30.06.2025 (Annexure P-3) along with attachment of excess claim of ITC.

2. Learned counsel for petitioner submits that admittedly petitioner has submitted its reply dated 30.07.2025 to notice DRC-01 dated 30.6.2025 (Annexure P-3). Various averments have been raised by learned counsel for petitioner including the submissions that same officer had earlier issued notice for the year 2017-2018 on the same ground and CWP-19440-2023 had been filed before this Court, wherein it was directed that no coercive steps should be taken. Despite the interim order input credit from the ledger of assessee was reversed and it was only upon filing of contempt petition before this Court, that necessary steps were taken, credit reversed and an unconditional apology was tendered by the said officer. It is,

thus, submitted that impugned notice has been incorrectly issued.

3. Learned counsel for State, on advance notice, submits that matter is admittedly pending before the concerned Excise & Taxation Officer-cum-State Tax Office, Ward No.81, Ludhiana-5 and shall be decided in accordance with law, after affording proper opportunity of hearing to petitioner.

4. Let necessary action be taken by the concerned officer in accordance with law in terms of statement made by learned counsel for State.

5. Writ petition is accordingly disposed of.

(LISA GILL)
JUDGE

01.09.2025
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(MEENAKSHI I. MEHTA)
JUDGE

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