

ITEM NO.10

COURT NO.6

SECTION IV-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 29691/2022

(Arising out of impugned final judgment and order dated 04-02-2022 in CWP No. 18392/2021 passed by the High Court Of Punjab & Haryana At Chandigarh)

THE STATE OF PUNJAB

Petitioner(s)

VERSUS

M/S SHIV ENTERPRISES & ORS.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.149846/2022-CONDONATION OF DELAY IN FILING)

Date : 21-10-2022 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s) Ms. Nupur Kumar, AOR
Ms. Diksha Dadu, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Learned counsel appearing for the petitioner-State of Punjab has vehemently submitted that the writ petition before the High Court was against the show cause notice by which the respondent was called upon to show cause why there may not be any order of confiscation and the notification was under Section 129 of Central Goods and Services Tax Act, 2017.


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NIRMALA NEGI
Date: 2022.10.22
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Reason: I am the author of this document.

It is submitted that therefore, and even otherwise, in view of the statutory remedy of appeal available even against the final order of confiscation, the High Court ought not to have entertained the writ petition and ought to have relegated the respondent-

original writ petitioner to avail the statutory remedy to appeal.

Issue notice, returnable on 25.11.2022.

Dasti, in addition, is permitted.

In the meantime, the impugned judgment and order passed by the High Court is ordered to be stayed.

Respondents be served within a period of three weeks from today.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(RENU BALA GAMBHIR)
COURT MASTER (NSH)