

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**CWP-3980-2023****Date of decision:27.02.2023****Singla Steel Industries****....Petitioner****V/s.****State of Punjab and others****....Respondents****CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA****Present:** Mr. J.S.Bedi, Advocate
for the petitioner.

Ms. Anu Pal, Sr. DAG, Punjab.

**********Ritu Bahri, J. (Oral).**

The petitioner is seeking quashing of impugned notice in Form GST MOV-2 dated 31.01.2023 by respondent No.3 (Annexure P-2) & GST MOV-10 dated 06.02.2023 by respondent No. 2 (Annexure P-3) under Section 130 of the Central GST Act/Punjab GST Act, 2017 by respondent No. 3.

Learned counsel for the State has placed on record a copy of the Form GST MOV-11 dated 20.02.2023 which has been issued to the petitioner and as per this, penalty and fine in lieu of confiscation of goods and conveyance have been imposed.

Learned counsel for the petitioner submits that pursuant to MOV-11 dated 20.02.2023, he is ready to furnish bank guarantee and, thereafter, goods and conveyance be released provisionally.

Since the petitioner is the owner of the goods and he is ready to furnish bank guarantee for release of goods as well as conveyance, this petition is being disposed of by giving direction to the respondents to

release the goods and conveyance provisionally subject to furnishing bank guarantee of the total amount of penalty and fine as per MOV-11 dated 20.02.2023. This exercise be completed within a period of 10 days and, thereafter, petitioner can take appropriate steps in accordance with law against MOV-11 dated 20.02.2023.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.02.2023
Divyanshi

Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No