

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

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**Civil Writ Petition No.4263 of 2019
Date of decision: February 20, 2019**

Ikram Hameed

....Petitioner

versus

State of Punjab and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Anil Kumar Garg, Advocate for the petitioner.

AJAY KUMAR MITTAL, J. (ORAL)

The prayer in this petition filed under Articles 226/227 of the Constitution of India is for issuance of a writ in the nature of mandamus directing respondent No.3 to release the vehicle of the petitioner bearing No.UP-11-AT-7039.

2. The services of the petitioner's vehicle for transporting the goods were availed by M/s Durga Logistic and the goods were being supplied by M/s R.R. Enterprises. While inspecting the goods in movement on 24.08.2018, various discrepancies were found and the said vehicle along with the goods were detained by respondent No.3 under Sub-section (1) of Section 129 of the Punjab Goods and Services Tax Act, 2017 and under Section 20 of the Integrated Goods and Services Tax Act read with sub-Section (3) of Section 68 of the Central Goods and Services Tax Act, 2017. Tax along with penalty was imposed upon the owner of the goods. M/s R.R. Enterprise have deposited 10% of the amount of tax demand on 31.08.2018 and 25.10.2018. Thereafter, he made a request to respondent No.3 for releasing the goods

alongwith vehicle in question whereas the same was rejected by respondent No.3 on 15.10.2018 (**Annexure P-3**) and direction was issued to deposit the entire amount of tax and penalty for release of the same. Thereafter, the petitioner moved a representation to respondent No.3, being registered owner of the vehicle in question, for its release after unloading the goods but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has moved a representation dated 25.01.2019 (**Annexure P-2**) to respondent No.3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to take a decision on the representation dated 25.01.2019 (**Annexure P-2**), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one week from the date of receipt of the certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

February 20, 2019

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Whether speaking/reasoned?
Whether reportable?

Yes/No
Yes/No