



112+113 CWP-1138 & 1140-2024
M/s Garg Rice Mills & others Vs. State of Punjab & others

Present:- Mr.Sandeep Goyal, Advocate
Ms.Nazuk Singhal, Advocate
Mr.Nitish Bansal, Advocate for the petitioner (s).

Inter alia relies upon pendency of CWP-27388-2022 titled *M/s Midas Agro Foods Pvt. Ltd. Vs. Union of India & others*, pending for 25.01.2024 along with connected cases in which challenge is to circular dated 20.11.2017 (Annexure P-3) in which stay has been declined in a large number of cases at a subsequent point of time after noticing that the judgment of the Andhra Pradesh High Court had been stayed by the Apex Court on 21.11.2022 in SLP Diary No.30552 of 2022 and thus, the earlier stay granted on 15.03.2021 wherein it had been directed that no coercive steps will be taken has been watered down.

Mr.Goyal has thus raised an additional argument in the present cases by submitting that the notices issued on 27.12.2023 (Annexures P-11 to P-20) for the financial year 2018-19 are time barred and has raised a challenge to the notifications dated 31.03.2023 & 28.12.2023 (Annexures P-9 & P-10) issued under Section 168A of the Central Goods & Services Tax Act, 2017 whereby time limit for passing the order under Section 73(10) has been extended. The extension thus granted by virtue of the said notifications are subject matter of challenge before the Gujarat High Court at Ahmedabad by placing reliance upon the interim order dated 21.12.2023 passed in M/s New Acid Baroda Pvt. Ltd. Vs. Union of India and the interim order dated 17.11.2023 of the Allahabad High Court wherein also it has been directed that proceedings in pursuance of the show cause notice may go on but the final order shall not be passed.

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It is accordingly, submitted that the show cause notices dated 27.12.2023 (Annexures P-11 to P-20) now issued would be time barred and thus, he has distinguished the earlier set of cases wherein stay was not granted.

Notice of motion.

Mr. Saurabh Kapoor, Addl.A.G. Punjab accepts notice on behalf of respondents No.1, 3 & 4 and prays for time to file reply.

To come up for service of respondents No.2, 5 & 6 by way of dasti process for 25.01.2024.

In the meantime, proceedings may carry on but the final order may not be passed.

Photocopy of this order be placed on the file of other connected case (s).

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

January 18th, 2024
sailesh

