

Arya Sudharma Tradex Vs State Of Punjab-HC

GST - Some goods belonging to the petitioner herein were seized & pursuant to which duty demand was raised with penalty being imposed - The petitioner filed the present writ claiming that an assessment order passed against it is illegal, arbitrary and contrary to the provisions of the Punjab GST Act.

Held - The Revenue's counsel states that the goods were released and the duty demand with penalty was deposited by the petitioner - Besides, such order is appealable u/s 107 of the Punjab GST Act - Hence the petitioner is directed to file appeal before the appellate authority: HC

- Assessee's writ petition disposed of: PUNJAB AND HARYANA HIGH COURT