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By Nidhi, Advocate



Judgment No.: 132
Dt.: 23-05-2024



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Judgment Deals With

Section/Rule	Section 129
Authority	Allahabad High Court
Case Name	M/s. Fateh Chand Bhagwan Das VS Additional Commissioner Grade-2 (Appeal) -2
Dated	09 th May, 2024

Brief Facts of the Case:

Instant writ petition arises out of penalty order dated June 18, 2018 passed under Section 129(3) of the UPGST Act, 2017 and the order passed in appeal dated June 14, 2019, under Section 107 of the Act.

The proceedings under Section 129(3) of the Act have been initiated subsequent to search of the business premises of the petitioner.

Findings & Decision of the Court:

It has been held by this Court in Poddar Trading Company vs. Commissioner, Commercial Tax, U.P. that search and seizure of the godown cannot result in penalty proceedings under Section 129 of the Act.

In light of the above, present proceedings are not justified, and accordingly, the impugned orders dated June 18, 2018 and June 14, 2019 were quashed and set aside.

The Court directed the Department to refund the amount of tax and penalty deposited by the petitioner. The writ petition was allowed in aforesaid terms.

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