



IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP-4125-2025

Date of decision: 18.03.2025

Sandeep

....Petitioner

Versus

Union of India and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Pranay Jain, Advocate, and  
Mr. Tarang Goyal, Advocate,  
for the petitioner.

Mr. Rajesh Sethi, Senior Standing Counsel,  
Mr. Arun Biriwa, Advocate,  
Mr. Anshuman Sethi, Advocate,  
Mr. Paramdeep Singh, Advocate, and  
Ms. Preeti Bansal, Advocate,  
for the respondents.

(Through Hybrid Mode)

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**ARUN PALLI, J.** (Oral)

The petitioner (Sandeep) prays for a Certiorari to quash the intimation/communication dated 03.01.2025 (P-3), issued by the Deputy Director, Gurugram Zonal Unit (respondent No.4), vide which, the Input Tax Credit (ITC), amounting to Rs.1,62,69,653/-, has since been blocked. Further, the blocking, per the Electronic Credit Ledger (P-4), is in negative, and the reason assigned for blocking was/is, ***“Fake Firm Blocked by DGGI SNU Gurguram (GR B).”***

Learned counsel for the petitioner submits that as on 23.01.2025, the balance ITC that was being shown was Rs.1,56,62,509/-.



He asserts that the petitioner was issued summons on 02.01.2025, in terms of Section 70 of the Central Goods and Services Tax Act, 2017 ('the Act'), requiring him to appear before the competent authority on 08.01.2025 at 1:30 PM, to lead evidence and/or produce documents or things, in support of his case. But, surprisingly, much before the said date (08.01.2025), vide impugned communication dated 03.01.2025, the ITC, as indicated above, has since been blocked. Therefore, it is urged that the action of the respondent authorities is in apparent violation of the principles of natural justice.

Faced with this, learned counsel for the respondents submits that, although, a detailed written statement has been filed, however, for the petitioner has concededly been deprived of an opportunity to putforth his defence, as also the hearing, the impugned communication is indefensible. Accordingly, it is submitted that the impugned order/communication be deemed to have been recalled/withdrawn. For, the competent authority shall issue fresh summons to the petitioner, in terms of Section 70 of the Act, if so advised. Whereafter, appropriate orders, in accordance with law, shall be passed.

That being so, learned counsel for the petitioner submits that let the petition be disposed of, in terms of the statement made by learned counsel for the respondents. Further, he submits that as and when the petitioner is asked to appear before the competent authority and produce the relevant documents/records, he shall render full assistance/cooperation to avert any further delay in the matter.



In the wake of the position sketched out above and in terms of the statements made by learned counsel for the parties, the petition is accordingly disposed of.

This Court is sanguine that the authorities shall look into the matter in the right earnest. And the appropriate orders, assigning reasons in support thereof, shall be passed, at the earliest.

**(ARUN PALLI)**  
**JUDGE**

**(SUDEEPTI SHARMA)**  
**JUDGE**

**18.03.2025**  
Ak Sharma

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