

| SL. No | Date       | Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures | COURT'S OR JUDGES'S ORDERS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|        | 28.03.2025 |                                                                                                  | <p>WPMB No. 47 of 2025</p> <p>WPMB No. 48 of 2025</p> <p>WPMB No. 95 of 2025</p> <p><b><u>Hon'ble G. Narendar, C.J.</u></b></p> <p><b><u>Hon'ble Alok Mahra, J.</u></b></p> <p>Heard Mr. Rakesh Prasad Singh and Mr. Kanti Ram Sharma, learned counsel for the petitioner and Ms. Puja Banga, learned Brief Holder for the State.</p> <p>2. The working of the Department is startling and shocking. It is not known and incomprehensible as to which provision of law permits the Department to take deterrent and coercive action, even prior to issuance of pre-intimation notice.</p> <p>3. The act complained of is akin to imposition of punishment and then conducting the trial.</p> <p>4. The conduct of the Department is deplorable. The aim and objective of the GST Act, in our considered opinion, is not to destroy businesses or ensure their closures. The GST regime was brought-in with the objective of ensuring tax compliances, and not with the intent or objective of ensuring loss of livelihoods.</p> |

5. We hope that the Department would bear this in mind. The growth of businesses and sustenance of businesses is vital for employment generation and growth of the Nation. If the Department can bear this in mind and act in consonance with the stated objectives of the Act, it would be rendering yeomen service to the business community. Such actions reflect a mind set, which we do not wish to name here.

6. In that view, there shall be an interim order, as prayed for, and any action shall be duly in compliance with the provisions of the GST Act.

7. List on 29.04.2025.

8. Counter-affidavit, if any, may be filed by then.

**(Alok Mahra, J)**

28.03.2025

**(G. Narendar, CJ)**

28.03.2025

Rathour

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