



211-20

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARHCWP-3190-2025 (O&M)*Date of Decision: 18th August, 2026.*

M/S. BIOVISION INDIA

.....Petitioner(s)

V/s

UNION OF INDIA AND OTHERS

.....Respondent(s)

CORAM: **HON'BLE THE ACTING CHIEF JUSTICE**
HON'BLE MR. JUSTICE ROHIT KAPOORPresent Mr. Rishab Singla, Advocate,
for the petitioner.Mr. Sourabh Goel, Senior Standing Counsel, UOI, with
Ms. Himanshi Gautam, Advocate, and
Ms. Drishti Saraf, Advocate for the respondents-UOI.Ms. Pridhi Sandhu, Senior Standing Counsel, and
Mr. Manpreet Kanda, Advocate,
for the respondent-revenue.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. Since the petitioner has an alternative remedy of filing an appeal under Section 112 of the Goods and Services Tax Act, 2017 (for short, the 'Act of 2017'), which has admittedly not been availed, we are not inclined to entertain the present writ petition.

2. At this stage, learned counsel for the petitioner(s) submits that the petitioner(s) intends to avail the statutory remedy by filing an appeal under Section 112 of the Act of 2017.

3. In the facts of the case, we direct that in the event the petitioner(s) files the appeal within a period of four weeks from today,

the same shall be entertained without any objection being raised on the ground of limitation.

4. Accordingly, the present writ petition stands disposed of in the above terms.

5. All pending miscellaneous application(s), if any, shall also stand disposed of.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

August 18, 2026

Ess Kay

<i>Whether speaking / reasoned</i>	:	Yes	/	No
<i>Whether Reportable</i>	:	Yes	/	No