

112

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-19205-2017

Date of decision : 25.08.2017

M/s Saluja Motors Private Limited

... Petitioner(s)

Versus

Union of India and another

... Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Sandeep Goyal, Advocate
for the petitioner(s).

AJAY KUMAR MITTAL, J. (ORAL)

The petitioner has approached this Court under Articles 226/227 of the Constitution of India *inter alia* to issue writ in the nature of *Certiorari/Mandamus* to declare Condition (iv) contained in Section 140 (3) of Central Goods and Service Tax Act, 2017 insofar as it denies the Input Tax Credit of the eligible duties paid in respect of inputs held in stock purchased earlier than 12 months immediately preceding the appointed day. Further writ in the nature of *mandamus* has been sought declaring/reading down the time mentioned in Condition (iv) contained in Section 140 (3) of Central Goods and Service Act, 2017 as to be directory and holding that a registered person is entitled to take credit, if he can produce the necessary evidence.

2. Learned counsel for the petitioner states that inadvertently certain typographical errors have occurred in the writ petition.

Accordingly, a prayer was made that he may be allowed to withdraw the present writ petition with liberty to the petitioner to file fresh one on the same cause of action by furnishing correct and better particulars.

3. Dismissed as withdrawn with liberty as prayed for.

**(AJAY KUMAR MITTAL)
JUDGE**

25.08.2017
Yogesh Sharma

**(AMIT RAWAL)
JUDGE**

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**