

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 21604 of 2018(O&M)

Date of decision: 29.08.2018

M/s Viraat Traders 474, Janakpuri, Ludhiana .. Petitioner

vs.

The State of Punjab and others .. Respondents

Coram: **Hon'ble Mr. Justice Rajesh Bindal**
 Hon'ble Mr. Justice Harinder Singh Sidhu

Present:- Dr. Naveen Rattan, Advocate
 for the petitioner.

Rajesh Bindal, J.

Challenge in the present writ petition is to the order dated 23.05.2018 passed by Excise and Taxation Officer Ludhiana-3 cancelling the registration of the petitioner under the Punjab Goods and Services Tax Act, 2017 (in short 'the Punjab GST Act')

It is not in dispute that the order passed by the Excise and Taxation Officer, Ludhiana-3 is appealable in terms of Section 107 of the Punjab GST Act.

In view of the aforesaid fact, we relegate the petitioner to avail of his appropriate alternative remedy, if so advise.

Disposed of accordingly.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

29.08.2018
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Whether speaking/reasoned
Whether Reportable:

Yes/No
Yes/No