

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

**CWP No.3307 of 2015 (O&M)
Date of Decision.13.07.2018**

Anil Kumar Goel	Vs	...Petitioner
Union of India and others		...Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Sandeep Goyal, Advocate
for the petitioner.

Mr. Sourabh Goel, Advocate
for respondent No.1.

Ms. Mamta Singla Talwar, DAG, Haryana.

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RAJESH BINDAL J.

The petitioner, who claims himself to be a consumer of food items in restaurants, has filed the present petition challenging levy of taxes on sale of food items.

With the change in tax regime from July, 2017, with introduction of Goods and Services Tax, replacing the indirect taxes, we do not find anything survives in the present petition, hence, the same is dismissed as infructuous.

**(RAJESH BINDAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

July 13, 2018
Pankaj*

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