

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 31128 of 2018
Decided on : 10.12.2018

Iffco-Tokio General Insurance Co. Ltd.

. . . Petitioner(s)

Versus

Commissioner, Goods and Service Tax Commissioner,
Rohtak, Haryana.

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

PRESENT: Mr. M.S. Sawhney, 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, seeking a writ in the nature of *Mandamus*, for directing the Customs Excise and Service Tax Appellate Tribunal, Chandigarh, to entertain Service Tax Appeal to be filed against the Order-in-Original No. 15-16/ST/COMMR/VMJ/RTK/2018-19, dated 31.08.2018 (Annexure P-1), passed by the Commissioner, GST Commissionerate, Rohtak, Haryana.

2. After arguing for sometime, learned counsel for the petitioner states that he may be allowed to withdraw the present writ petition with liberty to the petitioner to take recourse to the alternative remedies including the filing of an application for waiver of pre-deposit before the Appellate Authority.

3. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

December 10, 2018

J.Ram

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No