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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7378/2015**

CPM INDIA SALES AND MARKETING PRIVATE LIMITED
THROUGH MR. SANJAY SEHGAL Petitioner

Through: **Mr.Rajshekhar Rao, Ms.Roopali**
Singh, Advocates

versus

UNION OF INDIA OFFICE OF THE PRINCIPAL
COMMISSIONER OF SERVICE TAX, DELHI-II THR. JMS
RAWAT, SUPDT. & ANR Respondents

Through: **Mr.Harpreet Singh, Sr.Standing Counsel**
for Respondents No.1 & 2

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER
28.02.2018

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Counsel for the writ petitioner on instructions seeks permission to withdraw the present writ petition and states that they would raise all issues and contentions before the Authorities. In the meanwhile, the respondent should not take coercive steps till the petitioner has been heard and a decision is made.

2. Counsel for the petitioner further states that in case of an adverse order, the petitioner would challenge the same in accordance with law.
3. In case of an adverse order, the respondents should be asked not to act in haste by immediately attaching bank accounts etc.
4. In view of the statement made by the counsel for the petitioner, the writ petition is dismissed as withdrawn with liberty as prayed for. Petitioner

will be at liberty to raise all issues and contentions before the Authorities in response to the summons issued, who would thereafter examine issues raised and pass a speaking order. Till decision is taken and pronounced, coercive steps would not be taken. Thereafter, and in case recovery is to be made from the petitioner, the respondents would act as per law.

5. Learned counsel for the respondents states that fresh summons would be issued to the petitioner within seven days. Copy of the summons would also be sent to the learned counsel for the petitioner to ensure compliance.

6. We clarify that challenge to retrospective operation of Section 87 has been kept open and has not been examined by the Court. Petitioner would be at liberty to challenge constitutional validity of said section if required and necessary.

Dasti under signature of the Court Master.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

FEBRUARY 28, 2018
MR/pk/VKR