

113
IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

SANJIV KUMAR SHARMA
2019.09.19 15:41
I attest to the accuracy and
authenticity of this document

CWP-20753-2019
Date of decision : 18.9.2019

M/s Mamta Guards

..... Petitioner (s)

Versus

Custom Excise and Services Tax Tribunal and others

..... Respondent (s)

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA

Present:- Mr. Inderjit Sharma, Advocate
for petitioner.

-.-

-.-

JASWANT SINGH, J (ORAL)

The petitioner, a proprietor concern, is engaged in providing security services to various Government Departments, and is also registered for payment of service tax. By filing present writ, challenge has been laid to the order dated 27.8.2018 (Annexure-P-8), whereby learned Excise and Service Tax Appellate Tribunal, Chandigarh, Regional Bench has dismissed the appeal on the ground of want of grounds in the grounds of appeal. Further challenge is to the subsequent order dated 17.5.2019 (Annexure-P-10) passed by learned Customs, Excise and Service Tax Appellate Tribunal, Chandigarh, whereby application for raising additional grounds has been dismissed as not maintainable.

At the time of hearing, realising that proper remedy would be to file appeal under Section 35-G of Central Excise Act, 1944, as applicable to service tax matters, the learned counsel for petitioner prays for permission

CWP-20753-2019

SANJIV KUMAR SHARMA
2019.09.19 15:41
I attest to the accuracy and
authenticity of this document

to withdraw present writ, so as to enable his client to avail proper remedy.

Dismissed as withdraw with aforesaid liberty.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

18.9.2019

sks

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No