

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CWP No.21615 of 2018(O&M)

Date of Decision:-25.11.2019

Pooja Security & Manpower Services.

.....Petitioner.

Versus

Commissioner of Goods & Service Tax, Gurugram.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE GIRISH AGNIHOTRI**

Present:- Mr. Aalok Yadav, Advocate for the Petitioner.

Mr. Tajender K. Joshi, Advocate for the respondent.

JASWANT SINGH, J.(ORAL)

Petitioner-proprietorship concern is registered with Service Tax Authorities for Manpower, Recruitment/Supply Agency Service and is an assessee for payment of service tax element.

The total demand for a sum of Rs.1,43,04,248/- has been raised by the Assessee Officer vide order dated 26.09.2017 (**P-3**) upon the Show Cause Notice dated 22.04.2015 (**P-1**) for non payment of the stated tax liability for the assessment years commencing from the year 2009-2010 till 2013-2014. The appeal filed by the petitioner was dismissed by the Commissioner (Appeals) CGST vide order dated 18.07.2018 (**P-13**) on account of their being delay of 109 days in filing the statutory appeal. Hence the present

writ.

Upon notice respondent has put in appearance.

At the time of hearing, it is conceded that the Petitioner has in compliance of the order passed by the Adjudicating Authority has already deposited the element of Tax Demand along with interest plus 25% of the penalty.

The dispute only remains regarding the payment of 75% of the element of the penalty.

After arguing for sometime, learned Counsel for the Petitioner prays for permission to withdraw t6he present writ petition to avail the benefit of amnesty scheme floated on 01.09.2019.

Dismissed as withdrawn with aforesaid liberty.

(JASWANT SINGH)
JUDGE

(GIRISH AGNIHOTRI)
JUDGE

November 25, 2019
Vinay

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>