

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

CWP No.235 of 2018(O&M)

Date of Decision:-04.12.2019

M/s Jai Ambey Construction Company through its Partner & Ors.

.....Petitioners.

Versus

Union of India & Ors.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present:- Mr. Aman Garg, Advocate for
Mr. Deepak Gupta, Advocate for the Petitioners.

Mr. Anshuman Chopra, Advocate for the Respondents.

JASWANT SINGH, J.(ORAL)

Petitioner no.1, a partnership firm is engaged in providing “Works Contract”, “Construction of Complex” Services etc., to governmental and non governmental agencies, with its business premises at Sirsa. Petitioner nos.2 to 5 are its partners.

A Show Cause Notice dated 17.09.2015 (**P-1**) was issued by the office of Commissioner, Central Excise & Service Tax Commissionerate, Rohtak calling upon the petitioner firm to pay service tax amounting to Rs.39,26,272/- for having not registered itself under the Service Tax Department and not paying service tax during the periods 2010-11 to 2013-14 while executing various construction works. The Petitioner firm filed its reply dated

21.03.2016 (**P-2**). The Adjudicating Authority vide order dated 30.08.2016 (**P-3**) confirmed the demand of Rs.39,26,272/- along with interest and 100% penalty, while further imposing penalties of Rs.1,00,000/- (Rupees One lac) upon each partner. The further appeal was dismissed vide order dated 29.08.2017 (**P-5**) passed by the Commissioner (Appeals), Panchkula on the ground of delay as well as non deposit of 7.5% of the demand. Hence the present writ petition.

Upon notice respondents had sought time to file reply.

At the time of hearing, counsel for the Petitioner prays for permission to withdraw the present writ petition as his clients have already approached the Authorities under the Amnesty Scheme, 2019.

Counsel for the respondent has no objection to the aforesaid request.

In view of the aforesaid, present writ petition is hereby dismissed as withdrawn with liberty to seek the revival in case liability is not discharged under the Amnesty Scheme.

(**JASWANT SINGH**)
JUDGE

(**SANT PARKASH**)
JUDGE

December 04, 2019
Vinay

Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No