

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

**CWP 22447/2019**

**Date of decision:03.10.2019.**

M/s Hari Om Ispat Udyog

.....Petitioner

v.

State of Punjab and others

.....Respondents

**Coram: Hon'ble Mr.Justice Jaswant Singh  
Hon'ble Mr.Justice Lalit Batra**

Present:- Mr.Umang Goyal,Advocate for the petitioner.

Mr.Pankaj Gupta,Addl.AG Punjab for respondents.

**Jaswant Singh,J.**

Petitioner, a partnership firm,has filed this writ petition under Articles 226/227 of the Constitution *inter alia* seeking a writ in the nature of certiorari for quashing the order dated 26.3.2019(P-3) whereby respondent no.3 i.e. Proper Officer-cum-State Tax Officer,Ward No.2,Ludhiana had cancelled its registration under the PGST,Act 2017 on the ground of issuance of bills without supply of goods and/or services.

Vide order dated 26.8.2019, reproduced below, notice of motion was issued:-

“The challenge is to the order dated 26.3.2019 (Annexure P-3), whereby the Registration Certificate under the Punjab Goods and Services Tax Act,2017 has been cancelled. The petitioner-partnership firm is stated to have filed an appeal dated 29.4.2019 (Annexure P-5) against

impugned order dated 26.3.2019 (Annexure P-3) and also an application dated 29.3.2019 (Annexure P-4) for revocation of cancellation.

The grievance is that neither the appeal is being decided nor application for revocation of cancellation.

Notice of motion for 11.9.2019.

Mr.Pankaj Gupta, Addl.AG Punjab accepts notice on behalf of respondent. He seeks time to have instructions. Requisite number of paper books be furnished to learned State counsel during course of day.

To be shown in the urgent list.”

At the time of hearing today,learned counsel for the petitioner states that the appeal against the impugned order P-3 stands dismissed by respondent no.4 vide order dated 25.9.2019 and as such the instant writ petition be dismissed as withdrawn with liberty to challenge the appellate order dated 25.9.2019. Learned State counsel does not contest the request. A copy of order dated 25.9.2019 passed by appellate authority has been produced in Court and the same is taken on record.

In view of the above, the writ petition is dismissed as withdrawn with liberty to petitioner to seek appropriate remedy in accordance with law, if so advised.

**(Jaswant Singh)**  
**Judge**

**03.10.2019.**  
joshi

**(Lalit Batra)**  
**Judge**

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|---------------------------|--------|
| Whether Speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |