

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

**CWP-24144-2019 (O&M)**

**Date of Decision : 22.10.2019**

Dev Electronics Ground

... Petitioner

Versus

State of Union Territory, Chandigarh and others

... Respondent

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

Present : Mr. Dixit Garg, Advocate, for  
Ms. Anjali Bansal, Advocate,  
for the petitioner.

Mr. Ajay Jagga, Senior Panel Counsel for UT, Chandigarh

Mr. Sourabh Goel, Senior Standing Counsel,  
for respondents No.2 to 4

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**JASWANT SINGH, J. (Oral)**

Petitioner-the proprietorship concern is assailing the action of Assistant Excise and Taxation Commissioner, UT, Chandigarhdddddd whereby his registration under GST scheme was cancelled vide impugned order dated 26.2.2019 (Annexure P-8).

On the previous date of hearing on 3.10.2019, the following order was passed : -

“Proxy counsel for the petitioner prays for adjournment by moving written request for adjournment.

Mr. Ajay Jagga, Senior Panel Counsel for U.T., Chandigarh

present in Court points out that as regards the grievance of the petitioner-assessee with regard to GST Portal not accepting the application of the petitioner-assessee for revocation under Rule 23 of the GST Rules is concerned, he submits that in case the petitioner-assessee presents itself through its proprietor before the Assessing Authority, Chandigarh on any working day with necessary particulars, some corrective measures would be taken.

List on 21.10.2019.

The petitioner is given liberty to act in terms of the fair offer made by learned Senior Panel Counsel for U.T., Chandigarh.”

At the time of resuming hearing today, learned counsel for the parties are agreed that the present writ petition has become infructuous in view of the registration of the petitioner having been restored.

In view of the above, the present writ petition is disposed of as having become infructuous.

**( JASWANT SINGH )**  
**JUDGE**

**( LALIT BATRA )**  
**JUDGE**

**October 22, 2019**  
Paritosh Kumar

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|-----------------------------------|---------------|
| <i>Whether speaking/reasoned:</i> | <i>Yes/No</i> |
| <i>Whether Reportable:</i>        | <i>Yes/No</i> |