

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

**CWP No. 40271 of 2018
Decided on : 16.01.2019**

M/s AK Handa Cable Network and another

. . . Petitioner(s)

Versus

Union of India and others

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

PRESENT: Mr. Vivek Salathia, Advocate and
Mr. Gaurav Sharma, Advocate
for the petitioner(s).

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the petitioners submitted that at this stage, the challenge in this petition is to the second show cause notice dated 23rd April, 2018 (Annexure P-6), issued to petitioner No.1, whereas, in respect of first show cause notice dated 17th October, 2017 (Annexure P-4), issued to petitioner No.2, as the respondent-Department had first issued two separate show cause notices to the petitioners for the same assessment period and then in an arbitrary manner without withdrawing the same, the adjudicating authority has decided the another show cause notices. A further prayer for restraining the adjudicating authority from carrying on with the adjudication process in respect of the aforesaid show cause notice, has also been made.

2. On a query being made to learned counsel for the petitioners as to whether any proceedings have taken place in pursuance to the second show cause notice dated 23rd April, 2018 (Annexure P-6) in respect of petitioner No.2 and show cause notice dated 17.10.2017 (Annexure P-4) in the case of petitioner No.1, learned counsel for the petitioners submitted that no further action has been taken so far. As regards petitioner No.1, first show cause notice is pending, whereas, in respect of petitioner No.2, second show cause notice is pending. Accordingly, a

prayer was made by learned counsel for the petitioners that he may be allowed to withdraw the present writ petition with liberty to the petitioners to challenge the aforesaid notices and consequent proceedings or any action taken by the respondents, in accordance with law.

3. Dismissed as withdrawn. It shall, however, be open to the petitioners to take recourse to the remedies as may be available to them, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

January 16, 2019

J.Ram

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