

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

112

CWP No. 9376 of 2020
Date of Decision: 7th July, 2020

M/s Sukhdev Singh

.....Petitioner

Versus

Union of India and others

.....Respondents

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE AVNEESH JHINGAN**

Present: Mr. Rohit Gupta, Advocate for the Petitioner.
Mr. Sunish Bindlish, Advocate for Respondents No. 1 & 2.

Dr. S. Muralidhar, J.

1. The Petitioner has presented the Court with a factual situation that makes it impossible for any relief to be granted.
2. The Petitioner is aggrieved by an order dated 2nd September, 2019 by which his CGST registration stands cancelled.
3. In order to seek revocation of such cancellation, the Petitioner was required to challenge the order dated 2nd September, 2019 before the First Appellate Authority. By his own admission in para 14 of the writ petition, the Petitioner appears to have missed the bus by allowing the maximum period of delay which could be condoned by the First Appellate Authority, to lapse.

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4. This Court cannot, in exercise of its jurisdiction under Article 226 of the Constitution of India, alter the statutory scheme to permit the Petitioner to bypass the statutory remedy.

5. In that view of the matter, the writ petition is dismissed.

(S. MURALIDHAR)
JUDGE

(AVNEESH JHINGAN)
JUDGE

7th July, 2020
Satyawan.

Whether speaking/reasoned: No
Whether Reportable: No