

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

**Review Application No.546 of 2019(O&M) in**

**CWP No.8966 of 2019**

**Date of Decision:-10.01.2020**

**MSG All Trading International Pvt. Ltd.**

.....Petitioner.

Verus

**Union of India & Ors.**

.....Respondents.

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

Present:- Mr. Sunish Bindlish, Advocate &  
Mr. Sourabh Goel, Advocate for review applicants/  
GST Authorities.

Mr. Sanjay Bansal, Senior Advocate assisted by  
Mr. Amit Parsad, Advocate for the non  
applicant/Petitioner in RA-CW-557-2019 in  
CWP No.17676 of 2019.

Mr. Surjeet Bhadu, Advocate &  
Mr. Veer Singh, Advocate for non applicant(s)/  
Petitioner(s) in RA-CW-515-2019 in CWP No.5983 of  
2019, RA-CW-501-2019 in CWP No.5977 &  
RA-CW-513-2019 in CWP No.4248 of 2019.

Mr. Rakesh Sobti, Advocate for non applicant(s)/  
Petitioner(s) in RA-CW-514 of 2019 in CWP No.24809 of  
2019 & RA-CW-500-2019 in CWP No.25303 of 2019.

Mr. Arjun Sheoran, Advocate for non applicant(s)/  
Petitioner(s) in RA-CW-506 of 2019 in  
CWP No.28203 of 2019 .

Mr. Balwinder Singh, Advocate for  
Mr. Rajiv Agnihotri, Advocate for non applicant(s)/  
Petitioner(s) in RA-CW-497 of 2019,  
RA-CW-509 of 2019, RA-CW-503 of 2019,

RA-CW-506 of 2019, RA-CW-507 of 2019,  
RA-CW-522 of 2019, RA-CW-534 of 2019,  
RA-CW-591 of 2019.

\*\*\*

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

For detailed order, see order of even date passed in ***RA-CW-506-2019 in CWP No.28203 of 2019*** titled as ***M/s Groupe SEB India Private Ltd. Vs. Union of India & Ors.***

**( JASWANT SINGH )  
JUDGE**

**( LALIT BATRA )  
JUDGE**

**January 10, 2020**  
Vinay

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