

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

206

CWP-7591-2020

Date of decision: 09.03.2021

Jupiter Laminators Private Limited

.....Petitioner

versus

Commissioner, Central goods & Services Tax and others

....Respondents

CORAM: Hon'ble Mr. Justice Jaswant Singh
Hon'ble Mr. Justice Girish Agnihotri

Present: Mr. Jagmohan Bansal, Advocate for the petitioner.

Mr. Tajender Joshi, Advocate for the respondents.

(the aforesaid presence is being recorded through video conferencing since the proceedings are being conducted in virtual court on account of restrictions due to COVID 19)

GIRISH AGNIHOTRI, J.

Petitioner-Jupiter Laminators Pvt. Ltd. through its Director Sh. Rajender Singh, has filed the present petition *inter alia* with a prayer for issuance of a writ in the nature of certiorari for quashing the communication dated 24.10.2018 (Annexure P-3), whereby respondent No.3 has concluded proceedings qua service tax on remuneration paid to Director and Show Cause Notice dated 30.10.2019 (Annexure P-5), whereby respondent No.2 has proposed to reject refund application of the petitioner. Further prayers have also been made as mentioned in the prayer clause of the present writ petition.

Vide letter/Notice dated 30.10.2019, issued by the Deputy Commissioner, CGST Division, Sonipat, it had written to the petitioner to

show cause as to why refund of service tax amounting to Rs.192,61,830/-, should not be rejected.

Records of the case show that vide order dated 01.06.2020, this Court, after noticing the contention of counsel for the petitioner, had issued notice of motion.

Today, on the resumed hearing of the case, it has been brought to the notice of the Court that in furtherance to the show cause notice dated 30.10.2019 (Annexure P-5), an order dated 05.08.2020 has been passed by the respondents and the petitioner has availed its remedy of appeal against the aforesaid order dated 05.08.2020. Therefore, counsel for the respondents submits that the present writ petition has become infructuous.

The petitioner, if so advised, may challenge the orders passed in furtherance of the Show-cause notice.

In view of the above position, this Court is of the view that no further orders are called for in the present writ petition.

Accordingly, the Writ Petition is disposed of as having been rendered infructuous.

(JASWANT SINGH)
JUDGE

(GIRISH AGNIHOTRI)
JUDGE

09.03.2021
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Whether speaking/ reasoned:
Whether Reportable:

Yes/No
Yes/No