

113

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

CWP-13375-2021

Date of decision : 23.07.2021

M/s J.K. Cement Limited

...Petitioner

Versus

Commissioner of Central Goods and Services Tax and another

...Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE VIKAS BAHL**

Present: Mr. Naveen Bindal, Advocate for the petitioner.

(Through Video Conferencing)

AJAY TEWARI, J. (ORAL)

1. Through this writ petition, the petitioner has challenged the recovery of interest amounting to Rs.51,92,438/- from him.

2. Notice of motion.

3. On the asking of this Court, Mr. Anshuman Chopra, Advocate appears and accepts notice on behalf of the respondents and states that he has gone through the paper book as advance copy of the same has been supplied to him. He, at the very outset, states that the petitioner would be at liberty to file an appeal under Section 107 of the Central Goods and Service Tax Act, 2017 against this order and the Appellate Authority would be bound to consider all the pleas which may be raised by the petitioner.

4. In view of the abovesaid statement, Mr. Naveen Bindal,

Advocate for the petitioner seeks permission of this Court to withdraw the present writ petition with liberty to file an appeal within a period of 15 days but objection of limitation may not be taken, to which Mr. Anshuman Chopra, Advocate for the respondents has very fairly agreed.

5. Accordingly, the writ petition stands dismissed as withdrawn with liberty aforesaid.

6. Since the main case has been decided, the pending Civil Miscellaneous Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

23.07.2021

Pawan

Whether speaking/reasoned:- **Yes/No**

Whether reportable:- **Yes/No**