

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

**113**

**CWP-22096-2021(O&M)**

**Decided on : November 02, 2021**

**Kutumbh Care Pvt. Ltd.**

**....Petitioner**

**vs.**

**The Chief Commissioner, HGST GST and CX Zone and another**

**....Respondents**

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

**HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Sanjiv Kumar Aggarwal, Advocate for the petitioner.

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**AJAY TEWARI, J.(Oral)**

1. By this petition the petitioner has challenged the notice dated 18.10.2021 (Annexure P-1) issued by the respondent under Section 79 of Haryana Goods and Service Tax Act, 2017 ('the HGST Act') & Central Goods and Service Tax Act, 2017 ('the CGST Act') read with sub-section 12 of Section 15 of HGST Act, 2017 read with Section 20 of Integrated Goods and Services Tax, 2017 ('the IGST Act') read with The GST (Compensation to States) Act, 2017 for initiation of recovery proceedings against him.

2. After arguing for some time, learned counsel for the petitioner prays for permission to withdraw the present petition with liberty to take alternate remedy available as per law.

3. Allowed as prayed for. The petition stands dismissed as withdrawn with the aforesaid liberty.

4. Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

**(AJAY TEWARI)  
JUDGE**

**(PANKAJ JAIN)  
JUDGE**

**November 02, 2021**

anuradha

Whether speaking/reasoned -Yes

Whether reportable -No