

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4772 of 2022

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PepsiCo India Holdings Pvt. Ltd. a company incorporated under the Companies Act, 1956 having its office at Shree Mahavira Logistics Park, PS-Gopalpur, Vill-Bariya, Sampatchak, Patna, Bihar-800007, through its authorized representative/signatory Rajib Roy Choudhury, aged about 49 years, son of Shyamal Roy Choudhury, currently residing at D2 Lakhan Cottage, Saguna More, P.O.-Danapur S.O., P.S. Rupaspura District-Patna 801103, with permanent resident at E-15 Nayabad Avenue, Near IB Bus Stand, Purbasha, PS-Purba Jadavpur, P.O. Panchasayar, District-Kolkata 700094.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
2. Deputy Commissioner, Central Goods and Services Tax and Central Excise Division - Patna (West), 6th Floor, Karpuri Thakur Sadan, Rajiv Nagar, Patna.
3. Commissioner, Central Goods and Services Tax and Central Excise, Patna-1, 3rd Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna-800 001.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Amrinder Singh, Advocate Mr. Brisketu Sharan Pandey, Advocate Mr. Abhishek Kumar, Advocate
For UOI	:	Dr. K. N. Singh, A.S.G. Mr. Anshuman Singh, Sr. C.G.C. Mr. Sriram Krishna, AC to A.S.G. Mr. Adarsh Bhardwaj, AC to A.S.G.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 12-05-2022 Petitioner has prayed for the following relief(s):-

“a. For issuing a writ of Mandamus or any other appropriate writ, order or direction declaring the Notification No. 75/2019-Central Tax dated 26.12.2019 (AnnexureP/4), inserting Rule 86A of the Central Goods and Services Tax Rules, 2017, as illegal and arbitrary and



also ultra vires the Constitution;

b. For issuing a writ of Mandamus or any other appropriate writ, order or direction declaring debit entry with reference no. BL1002200000223 dated 11.02.2020 made by Respondent No. 2 as illegal and arbitrary;

c. For issuing a writ of Mandamus or any other appropriate writ, order or direction directing Respondent No. 2 to reverse the debit entry with reference no. BL1002200000223 dated 11.02.2020.

d. For issuing a writ of certioari or a writ in the nature of certiorari thereof for quashing the impugned Notice dated 03.03.2020 issued by Respondent No. 2 (Annexure-P/1);

e. For awarding costs of this Petition;

f. For such other or further order/s or direction as the Hon'ble Court may deem fit and proper in the facts and circumstances of the case and

g. Any other relief or reliefs which the Petitioner may be found entitled to.”

Learned counsel for the petitioner seeks permission to withdraw the present petition.

Permission granted.

Instant petition is disposed of as withdrawn.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

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