

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

CWP-7658-2021 (O&M)
Date of decision: 23.11.2022

M/s Sharmanji Yarns Pvt. Ltd.

.....Petitioner.

vs.

Union of India and ors

.....Respondents.

**CORAM: - HON'BLE MR JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR JUSTICE SANJIV BERRY**

Present: - Mr. Amar Pratap Singh, Advocate for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel CBIC and
Ms. Samridhi Jain, Advocate, for the respondents.

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TEJINDER SINGH DHINDSA, J. (ORAL)

The short grievance raised in the instant petition was as regards unblocking the input tax credit of Rs. 1,03,67,049/- in the electronic credit ledger of the petitioner.

In support of such prayer reliance has been placed upon Circular dated 02.11.2021 issued by the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi.

During the course of hearing today, learned counsel for the parties are *ad idem* that input tax credit has since been unblocked.

In view of such admitted factual premise, the instant writ petition has been rendered infructuous and is disposed of accordingly.

Suffice it to observe that since there was even an issue as regards the vires of Rule 86-A of the Central Goods and Service Tax (CGST) Rules, 2017, the same is kept open.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

23.11.2022

preeti

whether speaking/non speaking

yes/no

whether reportable/non reportable

yes/no