

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

**CWP-14156-2021 (O&M)
Date of Decision: 09.11.2022**

Victora Auto Private Limited

...Petitioner

Vs.

Union of India and others

...Respondents

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

Present: Mr. N.K. Sharma, Advocate
for the petitioner.

Mr. Ajay Kalra, Senior Standing Counsel
for the respondent-CBIC.

Mr. Rishabh Kapoor, Senior Standing counsel
for respondent No.6.

TEJINDER SINGH DHINDSA, J. (Oral)

Challenge in the present petition is to the website status (Annexure P-1) in terms of which the electronic ledger of the petitioner has been blocked. Further challenge is to the notification dated 26.12.2019 (Annexure P-11) whereby Rule 86-A of the Central Goods and Services Tax Rules, 2017 has been enacted and the same are being alleged to be violative of Article 14 and Article 19 (1) (g) of the Constitution of India as also *ultra vires* of the parent Act i.e. Central Goods and Services Tax Act, 2017.

Learned counsel representing the petitioner makes a statement at the Bar that he has instructions not to pursue the instant writ petition.

In the light of such statement, writ petition is disposed of as not pressed.

Pending application(s), if any, shall also stand disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

09.11.2022

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