

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

213

**CWP-16663-2021 (O&M)
Decided on : February 02, 2022**

Planet Edu Exams Private Limited

....Petitioner

VS

Principal Commissioner of CGST and others Respondents

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

Present: Mr. Amrinder Singh, Advocate
for the petitioners.

Mr. T.K.Joshi, Advocate
for the respondents.

AJAY TEWARI, J.(Oral)

1. By this petition the petitioner has prayed for quashing of the impugned order dated 31.5.2021 (Annexure P-11).
2. Reply dated 25.11.2021 has been filed on behalf of respondents, the same is taken on record.
3. At the very outset, we find that on 28.9.2021, the petitioner had placed on record a subsequent circular No. 159/15/2021-GST dated 20.9.2021 which would have bearing on the decision of this case. However, the same has not been addressed in the reply. The contention of Mr. Joshi is that this Circular may not have a bearing on the case. On the contrary, learned counsel for the petitioner has stated that if the circular is read the petitioner's case is completely vindicated.
4. Without going into this aspect at this stage, we deem it appropriate to set aside the impugned orders and and remit the matter back

to the Adjudicating authority for a fresh decision in accordance with law.

5. Petition stands disposed of with above said observations.

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

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

February 02, 2022
anuradha

Whether speaking/reasoned	-	Yes
Whether reportable	-	No