

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

**CWP-18014-2022 (O&M)
Date of Decision:18.08.2022**

M/s Swiss International (I)

.....Petitioner

Versus

State of Haryana and others

.....Respondents

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present:- Mr. Sandeep Goyal, Advocate,
Mr. Peyush Pruthi, Advocate,
Mr. Avneet Singh, Advocate and
Mr. Nitish Bansal, Advocate for the petitioner.

Ms. Shruti Jain Goel, DAG, Haryana.

TEJINDER SINGH DHINDSA J.(Oral)

Instant writ petition was filed assailing show cause notices dated 18.07.2022 (Annexure P-22) and 02.08.2022 (Annexure P-27) issued by the concerned authority under the Haryana State GST Department, contemplating cancellation of the GST registration of the petitioner.

During the course of hearing today, learned counsel for the petitioner informs us that after filing of the writ petition a final order dated 16.08.2022 has been passed whereby the registration has been cancelled.

In view of such development, the instant writ petition is

disposed of with liberty to the petitioner to raise a challenge to the order of cancellation of GST registration in accordance with law.

Needless to observe that it would also be open for the petitioner to raise all submissions and contentions raised in the instant petition in the eventuality of the petitioner taking out proceedings towards assailing the final order of cancellation of GST registration.

Disposed of.

It is clarified that we have not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

18.08.2022

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No