IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-27574-2022 (O&M)
Date of Decision:02.12.2022

Shree Ganesh Edibles Pvt. Ltd.

.......Petitioner

Versus

Central Goods and Services Tax, Ludhiana and ors.

.....Respondents

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

Present:- Mr. Govind Goel, Advocate with
Mr. Rahul Rana, Advocate for the petitioner.

Ms. Pridhi Jaswinder Sandhu,Jr. Standing Counsel for respondents.

*****

TEJINDER SINGH DHINDSA J. (Oral)

Instant writ petition was filed essentially seeking a mandamus for directing the respondents/revenue to provide to the petitioner a pre show cause consultation as envisaged under Section 74 (5) of the CGST Act 2017 read with Rule 142 (1A) of the CGST Rules 2017.

Since an advance copy of the petition already stood served upon the respondents, Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel has caused appearance and brings to our notice that a show cause notice dated 30.11.2022 already stands issued to the petitioner. A copy of the notice has been handed over to counsel for the petitioner in Court today.

Mr. Rahul Rana, learned counsel for the petitioner in the light of such development seeks withdrawal of the instant writ petition with liberty to take legal recourse including filing of a writ petition as regards the show cause notice dated 30.11.2022.

Writ petition is disposed of as withdrawn with liberty as prayed for.

We may, however, clarify that the liberty that has been granted for filing a writ afresh would not be construed as an opinion of this Court as regards maintainability of a writ petition at the stage of issuance of a show cause notice.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

02.12.2022
shweta

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