

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

CWP-5038-2022 (O&M)
Date of Decision:-18.04.2023

M/s Palm Petro Chemical

....Petitioner

Vs.

Union of India & Ors.

....Respondent

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present:- Ms. Vainka Bansal, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing counsel
For the respondents

Ritu Bahri, J. (Oral)

The present petition is for issuance of writ in the nature of mandamus for issuance of direction to the respondents not to take any coercive action against the petitioner, until tax liability (if any) stands due against the petitioner.

At the very outset, learned senior standing counsel has informed the Court that a show cause notice dated 14.12.2022 has been issued to the petitioner by Director General of GST Intelligence, Ludhiana. The copy of show cause notice is taken on record as Annexure A-1. The copy of show cause notice has been handed over to learned counsel for the petitioner.

Since now a show cause notice dated 14.12.2022 has been issued (A-1), nothing survives in the present petition and the same stands disposed of. However, the petitioner is at liberty to avail any other alternative remedy, if so advised, in accordance with law.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

18.04.2023
G Arora

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