

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-5724-2023

Date of decision: 31.08.2023

**T.N.G. Knitwear through its
proprietor Sh. Sanjeev Kumar**

....Petitioner

V/s.

**Commissioner (Appeals), Central Goods & Services Tax
and others**

....Respondents

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

**Present: Mr. Deepak Gupta, Advocate
for the petitioner.**

**Mr. Sourabh Goel, Sr. Standing Counsel
for the respondents.**

Ritu Bahri, J. (Oral).

1. By this petition, the petitioner is seeking writ of certiorari for quashing Order-in-Appeal No.LUD-GST-001-APP-32/2023 dated 09.02.2023 (Annexure P-4) passed in Appeal No. APPL/ADC/GST/249/2021-GST-APL-LDH whereby respondent No. 1 has referred the case back to the Adjudicating Authority-respondent No.3.

2. Learned counsel for the petitioner has placed on record order dated 07.07.2023 in Court today and the same is taken on record as Annexure 'R1'. As per the said order, the claim of the petitioner for refund has been rejected.

3. Keeping in view the above fact, this petition is disposed of by giving liberty to the petitioner to challenge the said order in accordance with

law, if so advised.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

31.08.2023
Divyanshi

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