

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

CWP-14032-2022 (O&M)

Date of decision: 03.08.2023

Eversub India Pvt. Ltd.

....Petitioner

versus

Union of India and others

....Respondents

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

Present:- Mr. Abhishek A. Rastogi, Advocate
for the petitioner.

Mr. Sunish Bindlish, Senior Standing Counsel
for the respondents.

RITU BAHRI, J. (ORAL)

This petition *inter alia* is for setting aside Circular No.3/3/2017-GST dated 05.07.2017 (Annexure P-4) which assigns functions under Section 70 of the Central Goods and Service Tax Act (CGST), 2017 to respondent No.3 and for setting aside summons dated 13.04.2022 & 25.05.2022 (Annexures P-2 & P-3) issued by respondent No.3 pursuant to enquiry proceedings under Section 70 of the CGST Act.

2. During Court proceedings on 29.03.2023, a letter was given to learned counsel for petitioner by learned Senior Standing counsel for respondents regarding supply of some documents. Thereafter, the petitioner supplied the documents.

3. Learned Senior Standing counsel submits that the petitioner has been informed with respect to its liability of tax vide FORM GST DRC-01A dated 17.07.2023 issued by the Additional Director.
4. Learned counsel for the petitioner submits that pursuant to issuance of FORM GST DRC-01A the petitioner has already given a reply thereto on 28.07.2023.
5. In our opinion, since the reply has been given by the petitioner to FORM GST DRC-01A, this petition is disposed of so that further proceedings can be conducted in accordance with law, with liberty to the petitioner to revive this petition, if so required.
6. Pending application(s), if any, shall also stand disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

August 03, 2023
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Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No