

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

STA No.7 of 2022 (O&M)
Date of decision: 09.03.2023

Principal Commissioner CGST, Gurugram

...Appellant

Vs.

Technovat Esolution Pvt. Ltd.

...Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE KULDEEP TIWARI**

Present: Mr. Anshuman Chopra, Sr. Standing Counsel,
and Mr. Deepesh Kakkar, Advocate,
for the appellant.

Mr. Udayan Choksi, Advocate,
for the respondent.

Ritu Bahri, J. (oral)

Learned counsel for the appellant, on instructions, informs that the impugned order dated 05.10.2018 passed by the Customs Excise and Service Tax Appellate Tribunal, Chandigarh, has since not been implemented, as after the demand notice/order, final order has been passed in favour of the assessee by the Deputy Commissioner on 22.11.2019 and thereafter, the respondent-department preferred an appeal before the Commissioner of Income Tax (Appeals).

In view of the said fact, no cause of action survives in the present petition.

Dismissed.

(RITU BAHRI)
JUDGE

(KULDEEP TIWARI)
JUDGE

09.03.2023

ajp

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No