

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

CWP-16783-2023

Date of decision:- 04.08.2023

Anil Kumar Malik

...Petitioner

vs.

Pr. Commissioner, Central GST Commissionerate, Rohtak

...Respondent

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

Present: Mr. Divya Suri, Advocate
for the petitioner

Ritu Bahri, J.

The present writ petition is for issuance of writ, direction or order to set aside and remand back of order dated 30.11.2022 (P-1), passed by the respondent.

Issue notice of motion.

On asking of the Court, Mr. Rishabh Kapoor, Sr. Standing counsel, accepts notice on behalf of the respondent.

The petitioner provided road and drainage construction services to the Government and Local Authorities through his proprietorship concern M/s Anil Kumar Contractor during the financial year 2016-17 and 2017-18 (until June, 2017) and all the services provided by the petitioner were exempted under notification No. 25/2012 dated 20.06.2012 (P-2). However, the petitioner was issued a notice dated 27.09.2022 for appearing on 11.10.2022 by a local officer but the petitioner could not appear on 11.10.2022. The petitioner then requested the