

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

112

2023:PHHC:137239-DB

CWP-23297-2023

Date of Decision: 20.10.2023

Shashank Garg

.....Petitioner(s)

Versus

Additional/Joint Commissioner (Adjudication), Central Goods and Service
Tax Commissionerate, Panchkula

....Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN**

Present: Mr. Alok Mittal, Advocate,
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel,
and Ms. Geetika Shrama, Advocate,
for the respondent.

G.S.SANDHAWALIA, J. (Oral)

1. The petitioner, in the present writ petition filed under Article 226 of the Constitution of India, seeks directions for decision on the preliminary issue of jurisdiction regarding the proceedings which are pending before the respondent.

2. A perusal of the order dated 18.09.2023 (Annexure P-10) would go on to show that the Chartered Accountant appeared on behalf of the noticee namely Shashank Garg the petitioner. Request was made that the preliminary issue of jurisdiction raised by noticee No.2 may be decided in the interest of justice. The said authority directed that the same would be done and directions were given to the authorized person to file the Power of Attorney on the next date of hearing.

3. We are informed that no next date of hearing has been fixed as

on date.

4. Keeping in view the fact that the order dated 18.09.2023 (Annexure P-10) itself shows that the authorities have acceded to the request of the petitioner, we do not find that any cause of action subsists in favour of the petitioner to pursue the writ petition.

5. Accordingly, no further orders are called for and the writ petition stands dismissed.

(G.S. SANDHAWALIA)
JUDGE

20.10.2023
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(HARPREET KAUR JEEWAN)
JUDGE

Whether reasoned/speaking
Whether reportable

Yes
No