

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

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2023:PHHC:137220-DB

CWP-24032-2023

Date of Decision: 20.10.2023

M/s. Swan IT Solutions

.....Petitioner(s)

Versus

U.T., Chandigarh and another

...Respondent(s)

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

Present: Mr. Amar Pratap Singh, Advocate,
for the petitioner.

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

G.S.SANDHAWALIA, J. (Oral)

1. Challenge in the present writ petition filed under Articles 226 and 227 of the Constitution of India is to the show cause notice dated 27.09.2023 (Annexure P-1).
2. A perusal of Form GST ASMT-10 (Annexure P-4) issued by respondent No.2 would go on to show that the petitioner has been given another opportunity to file reply by 28.10.2023.
3. In such circumstances, we are of the considered opinion that the writ petition is not maintainable being pre-mature and is dismissed as such.

(G.S. SANDHAWALIA)
JUDGE

20.10.2023
shivani

(HARPREET KAUR JEEWAN)
JUDGE

Whether reasoned/speaking
Whether reportable

Yes/No
Yes/No