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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-2897-2024 (O&M)
Date of Decision: 27.08.2024

M/S. SMID INFRASTRUCTURES PVT. LTD.Petitioner
V/s.
STATE OF HARYANA AND OTHERSRespondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. R.K. Hasija, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Sourabh Goel, Senior Standing Counsel, CBIC,
with Ms. Anju Bansal and Ms. Geetika Sharma, Advocates,
for the respondents No.4 and 5.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Taking into consideration that there is a provision of filing of an Appeal under Section 107 of the Central Goods and Services Tax Act, 2017, and the amount being not on the higher side, we do not deem it appropriate to waive off the pre-deposit amount. Accordingly, this Writ Petition stands **disposed of** granting liberty to the petitioner to file an Appeal in accordance with law.
2. If the appeal is filed by the petitioner, the same shall be decided on merits by the competent authority within a period of three months. The petitioner would be free to take all the pleas which have been taken in this Writ Petition.
3. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

August 27, 2024
Ess Kay

[SANJAY VASHISTH]
JUDGE

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No