

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-9561-2024 (O&M)
Date of Decision:02.05.2024

FLORA FUN GAMES PRIVATE LTD.Petitioner
V/s.
UNION OF INDIA AND OTHERSRespondents

CORAM: **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**
HON'BLE MRS. JUSTICE SUKHVINDER KAUR

Present Mr. Umang Goyal, Advocate and
 Mr. Lalitendra Gulani, Advocate for the petitioner.

 Mr. Manpreet Kanda, Advocate for
 Mr. Pridhi Sandhu, Advocate for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. This Writ Petition has been filed by the petitioner against show cause-cum-demand notice No.115 dated 03.11.2023 issued by the respondent No.2 under Section 74(1) of the CGST Act, 2017.
2. It appears that the petitioner came to know about the interim order passed by this Court on 10.04.2024 wherein we have noticed that the transfer petition has been allowed by the Hon’ble Supreme Court and 27 cases, which are pending in various High Courts, have been transferred to it.
3. Since the issue is now with the Hon’ble Supreme Court, fresh Writ Petitions ought not be entertained by this Court. In the said Writ Petition i.e. CWP-7567-2022, we had also observed that as the order has been passed during the pendency of the Writ Petition before this Court and the said Writ Petition was not included in the Bunch of Petitions which have been transferred to the Hon’ble Supreme Court, the parties were

allowed to move appropriate applications before the Hon’ble Supreme Court. Thus, the intention of this Court has been clear not to further proceed with cases when the matter is pending before the Hon’ble Supreme Court. This Present Writ Petition has been filed subsequently. We would therefore not entertain this Writ Petition.

4. In view of the above, the present Writ Petition stands disposed of granting liberty to the petitioner to move appropriate application before the Hon’ble Supreme Court in the pending cases therein.

5. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

May 2, 2024
Ess Kay

[SUKHVINDER KAUR]
JUDGE

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