

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

2024:PHHC:019235-DB
CWP-12904-2023

Date of Decision: 12.02.2024

RAJENDER SINGH DUHAN

. . . . Petitioner

Vs.

UNION OF INDIA AND OTHERS

. . . . Respondent

CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present Mr. Vineet Kumar Jakhar, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel, with
Ms. Geetika Sharma, Advocate
Mr. Shivani Sahani, Advocate
for the respondents.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. After some arguments, learned counsel for the petitioner prays to withdraw the writ petition with liberty to challenge the order dated 13.03.2023 (Annexure P-15) before the Appellate forum in terms of Section 85 of the Finance Act.
2. Granting liberty, writ petition is dismissed as withdrawn.
3. It is made clear that considering the facts and circumstances, the Appellate authority shall examine the case on merits sans limitation, if the appeal is filed within a period of fifteen days.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

February 12, 2024

Mohit goyal

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |