



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-15412-2020 (O&M)
Date of Decision:11.12.2024

*M/S. BHARAT INTERNATIONAL THROUGH ITS POWER OF
ATTORNEY HOLDER SH. HARJOT SINGH*Petitioner(s)
UNION OF INDIA AND OTHERSRespondent(s)
V/s.

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

Present Ms. Ramneek, Advocate for the petitioner.

Mr. Sourabh Goyal, Advocate Senior Standing Counsel, CBIC,
Mr. Geetika Sharma, Advocate for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. As per the additional affidavit filed by the respondents, show cause notice was issued to the petitioner on 02.08.2023 i.e. after filing of this Writ Petition and rejection order of the refund has also been issued on 10.09.2023.
2. On the last date of hearing, the case was adjourned with a direction to the petitioner to examine whether the petitioner wants to challenge the said show cause notice and rejection order. No answer in this regard is coming forward for more than one year.
3. Keeping in view that the show cause notice has already been issued and even the refund claim has also been rejected against which the appeal would lie, we dismiss this Writ Petition with liberty to the petitioner to challenge the said order before the appropriate forum in Appeal.
4. All pending application stands dismissed accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

December 11, 2024
Ess Kay

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