

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(109)

CWP-29380-2023
Decided on : 16.01.2024

M/s Dada Motors Pvt. Ltd.Petitioner(s)
Versus
Union Territory of Chandigarh & othersRespondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present:- Mr.Sandeep Goyal, Advocate
Ms.Aakriti, Mr.Ishaan Loomba & Ms.Nazuk Singhal Advocates
for the petitioner.

Mr.Sumeet Jain, Addl.Standing Counsel
Ms.Garima Pandey, Advocate, for respondents-U.T.

G.S. Sandhawalia, J. (Oral)

1. Amongst the other challenges raised in the present petition, filed under Article 226/227 of the Constitution of India, the primary challenge is to the order dated 01.12.2023 (Annexure P-21) passed under Section 73 of the Central Goods & Services Tax Act, 2017 along with the order in Form GST DRC-07.
2. Counsel for the petitioner, at the outset, submits that since the amount as assessed had to be deposited by 01.01.2024, the requisite appeal has been filed along with the pre-deposit.
3. Keeping in view the fact that alternate remedy available to the petitioner has been availed, we are of the opinion that the present writ petition has become infructuous regarding the said aspect. However, we leave it open to the petitioner to raise the other questions which he has sought to raise in the appropriate proceedings, if so required.
4. With the above-said observations, the present writ petition stands disposed of.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

January 16th, 2024
Sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No