



CWP-33366 of 2024(O&M)

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-33366-2024(O&M)
Date of Decision: 11.12.2024

HDFC Bank Limited

. . . . Petitioner

Vs.

Union Territory of Chandigarh and others

. . . Respondents

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

Present: Mr. Amrinder Singh, Advocate
Ms. Shreya Khunteta, Advocate
Ms. Samiksha Uniyal, Advocate
for the petitioner.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Admittedly, the petitioner has not availed the statutory remedy of filing an appeal under Section 107 of the Central Goods and Services Tax Act, 2017. We do not intend to invoke our jurisdiction under Article 226 of the Constitution of India at this stage and the petitioner will be free to take up all his contentions in appeal as the Appellate Authority would have larger scope to examine all the facts, record and to pass appropriate order. If such an appeal is preferred within a period of 15 days from today, we expect that the appeal be decided expeditiously preferably within a period of four months.
2. With the aforementioned observations, the present writ petition is dismissed with the liberty aforesaid.

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3. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

December 11, 2024
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1. Whether speaking/reasoned?	Yes/No
2. Whether reportable?	Yes/No