**IN THE HIGH COURT OF PUNJAB AND HARYANA**
**AT CHANDIGARH**

**CWP-2468-2025**
**Date of decision: 29.01.2025**

M/s BMW India Pvt. Ltd. ....Petitioner

Versus

Union of India and others ....Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI**
**HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Rajat Bose, Advocate,
for the petitioner.

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**ARUN PALLI, J.** (Oral)

The petitioner (M/s BMW India Pvt. Ltd.) is aggrieved by an order dated 14.02.2024 (P-1), passed by the Additional Commissioner of Central Goods and Services Tax (respondent No.3), under Section 73 of the Central Goods and Services Tax Act, 2017 (the Act).

At the outset, Mr. Saurabh Goel, learned Senior Standing Counsel, for the respondent/CBIC, who is present upon being served with the advance copy of the petition, submits that the impugned order is appealable under Section 107 of the Act.

Faced with this, learned counsel for the petitioner submits that he be permitted to withdraw the petition, to enable the petitioner to avail the remedy of appeal ***(ibid)***. However, he has drawn our attention to the order dated 01.12.2023 (P-28), passed by the Coordinate Bench, in ***CWP-27034 and 27036-2023***, wherein, the petitioner has assailed the show cause notice(s), which preceded the **impugned order**. And, the respondents were directed not to take any coercive steps against the petitioner, in case any adverse order is passed. Therefore, it is urged that petitioner, as indicated above, would prefer an appeal within a week from today, along with an application for interim relief.

To this, learned counsel for the respondents submits that in the event any such appeal, along with an application for interim relief, is filed, complying with the mandatory requirements, the same shall be taken cognizance of, by the Appellate Authority and dealt with, in accordance with law.

In the wake of the statements made by learned counsel for the parties, the petition is accordingly disposed of.

**(ARUN PALLI)**
**JUDGE**

**(SUDEEPTI SHARMA)**
**JUDGE**

**29.01.2025**
Ak Sharma

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|---|---|
| Whether speaking/reasoned | Yes/No |
| Whether reportable | Yes/No |