



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

CWP-3127-2025

Date of decision: 04.02.2025

Ramesh Kumar

....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Mr. Mukul Singla, Advocate,
for the petitioner.

Ms. Sharmila Sharma, Senior Panel Counsel,
for respondents No.2 to 4.

ARUN PALLI, J. (Oral)

A Certiorari is prayed for, to quash the show cause notice dated 04.08.2024 (P-1), issued under Section 74(1) of the Central Goods and Services Tax Act, 2017, the petitioner has been served with.

It is not disputed either, that the petitioner has already furnished a response to the said notice. So much so, even his statement has been recorded and he was granted a personal hearing on 17.01.2025. Concededly, the matter is still pending before the competent authority, and the final order is yet to be passed.

Upon being pointedly asked, as to how, in the given circumstances, the petition at hand can be entertained, learned counsel for the petitioner submits that he be permitted to withdraw the petition to enable the petitioner to pursue the matter with the competent authority, in



the first instance. And, after the final order is passed, he shall avail such other remedies, as admissible in law, if the occasion so arises.

Dismissed as withdrawn, with the liberty prayed for.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

04.02.2025
Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No