



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-5105-2025
Date of decision: 24.02.2025

RSA Motors Private LimitedPetitioner

Versus

Union of India and othersRespondents

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

Present: Mr. Deepak Gupta, Advocate, for the petitioner.

ARUN PALLI, J. (Oral)

What is being assailed in the petition at hand is the show cause notice (Form GST DRC-01), dated 29.11.2024 (P-1), issued under Section 73 of the Central Goods and Services Tax Act, 2017, as regards tax period from April, 2020 to March 2021.

Served with the advance copy of the petition, Mr. Sourabh Goel, learned Senior Standing Counsel, for the respondent/Revenue, is present through virtual mode. At the outset, he, as always, fairly submits, for the final order has since been passed by the competent authority on 22.02.2025, the petition has lost its efficacy and be disposed of, as such.

Faced with this, learned counsel for the petitioner submits that he be permitted to withdraw the petition to enable the petitioner to avail such other remedies, as shall be admissible in law.

Dismissed as withdrawn with the liberty prayed for.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

24.02.2025
Ak Sharma

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