



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

Sr. No.227

CWP-6880-2022

Date of Decision: 18.08.2025

M/S BHARAT STEELS AND ORS.

...Petitioners

Versus

STATE OF PUNJAB AND OTHERS

.....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present:- None for the petitioners.

Mr. Saurabh Kapoor, Addl. A.G. Punjab.

LISA GILL, J.

1. Prayer in this writ petition is for quashing notices dated 23.02.2021, 19.03.2021 and 11.10.2021 blocking the Input Tax Credit (ITC) of petitioner.

2. There is no representation on behalf of the petitioners.

3. However, learned counsel for respondents submits that grievance of petitioner is on account of blocking of ITC. This, writ petition is rendered infructuous as the ITC was unblocked vide order dated 28.03.2022 upon the statutory period of one year coming to an end. Reference has been made to reply to para No.9 of the writ petition filed on behalf of respondents No.1 to 3 and 5.

4. In view of the specific stand of respondents, we do not find any justification for continuation of present proceedings.



5. Writ petition is accordingly disposed of as infructuous with liberty to the petitioners to file appropriate application within four weeks, in case any incorrect fact has been placed before us.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

18.08.2025
Anu

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