



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

CWP-24762-2025

Date of Decision: September 08, 2025

M/S DELL INTERNATIONAL SERVICES INDIA PVT LTD

..... Petitioner

Versus

STATE OF HARYANA AND ORS

..... Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Amrinder Singh, Advocate for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel
for respondent – CBIC.

LISA GILL, J.

1. Grievance raised by petitioner in this writ petition is qua notice dated 18.08.2025 issued by Excise and Taxation Officer, Ward-7, Gurugram (East) seeking recovery of additional demand under Central Sales Tax Act for the assessment year 2017-18.

2. Present writ petition was filed on the premise that petitioner had remedy of filing appeal for challenging order dated 25.06.2025 within a period of sixty (60) days from 18.08.2025 as copy of said order was served upon on 18.08.2025. Bank guarantee valid uptill 06.02.2027 had been submitted. Issuance of notice dated 18.08.2025, it is submitted, is totally arbitrary and

uncalled for. Learned counsel for petitioner submits that during pendency of this writ petition, appeal has been filed by petitioner on 05.09.2025.

3. Learned counsel for respondent while referring to communication dated 05.09.2025 submits that no coercive action is contemplated till disposal of the said appeal. It is submitted that in view thereof, present writ petition is rendered infructuous.

4. Communication dated 05.09.2025 from Excise and Taxation Officer, Ward-7, Gurugram (East) to Deputy Excise and Taxation Commissioner (ST), Gurugram (East) is taken on record subject to just exceptions.

5. Learned counsel for petitioner does not deny that writ petition is indeed rendered infructuous.

6. Writ petition is, accordingly, disposed of as infructuous.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

September 08, 2025
Rts

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