

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH****CWP-27777-2024 (O&M)**
Date of Decision: 11.11.2025**M/S S.O. INDUSTRIES**
Versus

..... Petitioner(s)

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & OTHERS
..... Respondent(s)**CORAM:- HON'BLE MRS. JUSTICE LISA GILL**
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present: Ms. Urvashi Dhugga, Advocate for petitioner.

Mr. Sourabh Goel, Advocate for respondents.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside order dated 04.05.2024 (Annexure P-6) whereby negative blocking of Input Tax Credit (for short ITC) was carried out, statedly without issuance of show cause notice or recording of reasons.

2. Learned counsel for petitioner submits that notice of motion was issued by co-ordinate Bench in this writ petition on 16.10.2024 and vide order dated 17.12.2024, it was directed that respondents would block 10% of tentative amount of demanded tax, which may be assessed provisionally and unblock ITC to that extent. Learned counsel for petitioner further submits that in view of subsequent developments thereafter, nothing survives in present writ petition, which may accordingly be disposed of.

3. Learned counsel for respondents verifies the same.

4. Writ petition is accordingly disposed of as infructuous.

(LISA GILL)
JUDGE**(MEENAKSHI I. MEHTA)**
JUDGE**11.11.2025**

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