

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

2025:PHHC:145371-DB



(209)

CWP-31676-2024

Date of Decision: 17.10.2025

Bharat Trading Company

--Petitioner

Versus

State of Punjab & others

--Respondents

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

Present:- Mr. Chetan Jain, Advocate for the petitioner.

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

LISA GILL.J (Oral)

1. Prayer in this petition is for setting aside the action of respondents no.2 and 3 in blocking input tax credit of petitioner intimated vide orders dated 02.08.2024 (Annexure P-2) and 16.10.2024 (Annexure P-3), blocking electronic credit ledger in 'Negative'.

2. Learned counsel for respondents-State submits that this writ petition is rendered infructuous as input tax credit of petitioner has been unblocked on 13.10.2025 and order dated 09.10.2025 has been passed under Section 74 of the Punjab Goods and Services Tax Act, 2017.

3. Learned counsel for petitioner concedes that this writ petition is indeed rendered infructuous. He, however, seeks liberty to petitioner to challenge order dated 09.10.2025, in accordance with law, if, so advised.

4. Writ petition is accordingly disposed of as infructuous with aforesaid liberty.

(LISA GILL)
JUDGE

17.10.2025
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(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No