



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-32039-2025 (O&M)
Date of Decision: 04.11.2025

MS GOYAL AUTOMOTIVE PRIVATE LIMITED Petitioner(s)
Versus
STATE OF PUNJAB AND OTHERS Respondent(s)

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

Present: Mr. J.S. Bedi, Advocate for petitioner.

Mr. R.S. Pandher, Additional AG, Punjab.

LISA GILL, J.

1. Prayer in this writ petition is for declaration of Section 77 of Punjab Goods and Services Tax Act, 2017 and Section 19 of Integrated Goods & Services Tax Act, 2017 as ultra-vires and violative of Constitution of India as well as quashing circular dated 25.09.2021 (Annexure P-2), Form GST DRC-01 dated 30.09.2025 (Annexure P-1) and communication dated 28.03.2023 (Annexure P-1).
2. Learned counsel for respondents, on advance notice, points out that order dated 31.10.2025 in Form GST DRC-07 has been issued.
3. Faced with the above, learned counsel for petitioner seeks to withdraw this writ petition with the liberty to challenge order dated 31.10.2025 as well.
4. Writ petition is accordingly dismissed as withdrawn with the liberty as aforementioned.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

04.11.2025
Sunil

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