2025:PHHC:171407-DB

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

CWP-32575-2025
Date of Decision: December 09, 2025

M/s Sarbaat Tube Mills India .....Petitioner

Versus

Union of India and others ..... Respondents

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

Present: Mr. Tarang Goyal, Advocate for the petitioner.

Mr. Sourabh Goel, Sr. Standing counsel for respondents No. 1 & 3.

Mr. Saurabh Kapoor, Addl. AG, Punjab for respondent No.2.

Mr. Rishabh Kapoor, Advocate for respondent No. 4 (through VC).

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LISA GILL, J.

1. Learned counsel for petitioner submits that during pendency of this writ petition, final order under Sections 74 and 122 of Central Goods and Services Tax Act, 2017 has been passed yesterday itself i.e. 08.12.2025, therefore, petitioner may be permitted to withdraw this writ petition with liberty to file afresh while challenging said order as well.

2. Writ petition is, accordingly, dismissed as withdrawn with liberty as aforementioned.

3. It is clarified that there is no expression of opinion on the merits of matter or even maintainability of writ petition.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

December 09, 2025
Rts

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

RITU SHARMA
2025.12.12 10:06
I attest to the accuracy and
integrity of this document