



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

**CWP No.33183 of 2025 (O&M)
Date of Decision: 20.11.2025**

M/s Devam Enterprises

.....Petitioner.

Versus

Union of India and others

.....Respondents.

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

Present:- Mr. Alankar Narula, Advocate
 for the petitioner.

Mr. Ajay Kalra, Senior Standing Counsel
for the respondents (through V.C.).

LISA GILL, J.(Oral)

CM No.17393-CWP of 2025

1. Documents Annexures P-8 to P-11, as mentioned in para No.2(a) to (d) of the application, are taken on record subject to just exceptions.

2. Application is, accordingly, allowed.

CWP No.33183 of 2025

1. Prayer in this writ petition is for setting-aside show cause notice dated 12.12.2024 and audit memo dated 19.07.2024.

2. It is brought to our notice by learned counsel for respondents that pursuant to issuance of the said show-cause notice, order-in-original



dated 31.07.2025 under Section 73 of Central Goods and Services Tax Act, 2017/Punjab Goods and Services Tax Act, 2017 has already been passed.

3. In view thereof, we do not find any ground to cause interference in the matter.

4. Writ Petition is, accordingly, dismissed.

5. Petitioner is at liberty to seek and avail of remedy(ies) available to it in accordance with law.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

November 20, 2025
Yag Dutt

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