



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

143

CWP-3868-2026**Date of Decision:18.03.2026**

M/S FASHION PIRATES

..... PETITIONER

Versus

UNION OF INDIA AND OTHERS

....RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present:- Mr. Raghav Soni, Advocate and
Mr. Manish Kansra, Advocate
for the petitioner.

Ms. Pridhi Sandhu, Senior Standing Counsel
for the respondents.

DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the petitioner submits that with regard to the challenge made by the petitioner to the demand raised through the order dated 01.12.2025 (Annexure P-7), he be permitted to withdraw this petition to enable the petitioner to avail of its statutory remedy of appeal and that the petitioner shall be satisfied if the present petition is disposed of with a direction to the competent authority to take a final decision on the representation dated 29.08.2024 (Annexure P-2) made by the petitioner with regard to cancellation of its registration under the Central Goods and Services Tax Act, 2017 (for short-CGST Act), in a time bound manner.

2. After considering the above, the petitioner is permitted to withdraw its prayer with regard to the challenge made to the order dated 01.12.2025 (Annexure P-7) to enable it to avail its statutory remedy of appeal.

3. The second prayer as above, made on the petitioner's behalf is



CWP-3868-2026

-2-

found to be reasonable and accordingly, the present petition is disposed of with a direction to the competent authority to take a final decision on the representation dated 29.08.2024 (Annexure P-2) made by the petitioner, seeking cancellation of its registration under the CGST Act, within two months from the date of receipt of a copy of this order, in accordance with law.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

18.03.2026
Prince

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