



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

109

CWP-6608-2026

Date of Decision: 06.03.2026

M/S R.A.S INDUSTRY

.....Petitioner

Versus

THE UNION OF INDIA AND OTHERS

.....Respondents

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

Present:- Mr. Pawan Kumar Pahwa, Advocate
Mr. Harshabh Soni, Advocate and
Mr. Shivang Puri, Advocate
for the petitioner.

DEEPAK SIBAL, J. (Oral)

Learned counsel for the petitioner seeks to withdraw this petition with liberty to the petitioner to avail its remedy under Section 107(1) of Central Goods and Services Tax Act, 2017.

2. Dismissed as withdrawn with liberty as prayed for.
3. It is clarified that while granting the afore liberty, we have neither commented on the merits nor maintainability/entertainability of the remedy that the petitioner may invoke in terms of the liberty granted through the instant order.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

06.03.2026

Jyoti Thakur

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No