



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

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CWP-6623-2026
Date of Decision: 06.03.2026

M/S SIRMOUR STEEL METALLOYS PRIVATE LIMITED
.....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 Dismissed as withdrawn with liberty as prayed for.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