

2026:PHHC:044527-DB



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

Sr. No.124

CWP-8546-2026

Date of Decision: 20.03.2026

KIMAYA HIMALAYAN BEVERAGES LLP

....Petitioner

Versus

COMMISSIONER, CENTRAL GOODS AND SERVICES
TAX PUNJAB AND OTHERS

...Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present: Mr. Rohit Arora, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Addl. AG, Punjab.

DEEPAK SIBAL, J. (ORAL)

Learned counsel for the petitioner seeks to withdraw this petition to enable the petitioner to avail of his right of appeal against impugned order dated 28.11.2024 (Annexure P-2).

Dismissed as withdrawn with liberty as prayed for.

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 avail.

(DEEPAK SIBAL)
JUDGE

20.03.2026
chiranjeev

(PARMOD GOYAL)
JUDGE

Whether Speaking/Reasoned : Yes/No
Whether Reportable : Yes/No