



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

**CWP No.9739 of 2026
Date of Decision: 06.04.2026**

M/s SVM Multimetals Pvt. Ltd.

...Petitioner

Versus

Union of India and others

...Respondents

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

Present:- Mr. Sandeep Goyal, Senior Advocate with
Mr. Rishab Singla, Advocate
for the petitioner.

Mr. Rishabh Kapoor, Senior Standing counsel
for respondents No.1 & 3 (*through VC*).

Mr. R.S. Pandher, Addl. AG, Punjab,
for respondent No.2-State.

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DEEPAK SIBAL, J. (Oral)

1. Learned Senior counsel for the petitioner submits that at this stage, the petitioner would be satisfied if this petition is disposed of with a direction to respondent No.3-Superintendent, Central GST, Commissionerate, Ludhiana, Range Payal, Division Khanna, to take a final decision on the show cause notice dated 18.03.2026 (Annexure P-12) in a time-bound manner.

2. Learned counsel appearing for respondents submit that as per the relevant provisions, the afore referred show cause notice is required to be decided before 18.04.2026 by which date the needful shall be done.



3. In light of the above and after considering the alternate prayer made on behalf of learned Senior counsel for the petitioner as well as the submission made before us by learned counsel for the respondents, we dispose of this petition with a direction to respondent No.3 to take a final decision on the above referred show cause notice dated 18.03.2026, to which the petitioner has already filed reply, before 18.04.2026 but only after affording an opportunity of personal hearing to the petitioner and by passing a reasoned order.

4. The question of law raised in the present petition is kept open and would be decided at an appropriate stage.

(DEEPAK SIBAL)
JUDGE

06.04.2026
seema

(LAPITA BANERJI)
JUDGE

<i>Whether speaking/reasoned:</i>	<i>Yes/No</i>
<i>Whether Reportable:</i>	<i>Yes/No</i>