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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-9956-CWP-2026 and CM-9957-CWP-2026
in/and CWP-12475-2026 (O&M)
Date of Decision: 1st July, 2026

M/S. MAKEMYTRIP (INDIA) PVT. LTD. ***…....Petitioner(s)***

V/s

ADDITIONAL COMMISSIONER, OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX, CENTRAL GOODS AND SERVICES TAX, GURUGRAM AND OTHERS

......Respondent(s)

CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present Mr. Akshay Bhan, Senior Advocate, assisted by
Mr. Shantanu Bansal, Advocate, and
Mr. Amar Pratap Singh, Advocate,
for the applicant-petitioner.

Ms. Sharmila Sharma, Senior Panel Counsel,
for the respondents-CGST.

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ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. With the consent of learned counsel for the parties, hearing of the main Writ Petition, which is listed on 16.07.2026, is pre-poned and is taken on board today itself.

2. Though the present Writ Petition has been filed challenging the show cause notice dated 27/28.06.2025 (Annexure P-1) issued to the petitioner as well as Order-in-Original dated 16/18.12.2025 (Annexure P-2), but after some argument by the learned Senior Counsel for the petitioner in support of the petition, he comes up with a prayer to permit the petitioner to file a statutory appeal raising all such issues as are sought to be raised in the present Writ Petition.

3. In view of the aforesaid, leaving it open for the petitioner to prefer the statutory appeal against the Order-in-Original dated 16/18.12.2025 (Annexure P-2), we permit the petitioner to withdraw the present Writ Petition.

4. In the facts of the case, we provide that if such an appeal is filed by the petitioner within a period of three weeks from today, the same shall be entertained on merits without raising any objection regarding limitation.

5. Pending applications, if any, in this case are disposed of accordingly.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

July 1, 2026
Ess Kay

Whether speaking / reasoned	:	*Yes*	/	*No*
Whether Reportable	:	*Yes*	/	*No*