



Sr. No.130

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CM-6312-CWP-2026 in/and  
CWP-37668 of 2025 (O&M)  
Date of Decision : 30.04.2026

Kay Dee Enterprises ...Petitioner  
Versus  
State of Punjab and others ...Respondents

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

Present : Mr. Rakesh Bhatia, Advocate,  
for the petitioner.  
  
Mr. Saurabh Kapoor, Additional A.G., Punjab.  
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**DEEPAK SIBAL, J. (Oral)**

Learned counsel for the petitioner seeks to withdraw this petition with liberty to file a fresh petition on the same cause of action including a challenge therein to the vires of Section 16(2) (C) of the Central Goods and Services Tax Act, 2017.

Dismissed as withdrawn with liberty as prayed for.  
  
Pending application(s) if any shall also stand disposed of.

(DEEPAK SIBAL)  
JUDGE  
  
(LAPITA BANERJI)  
JUDGE

April 30, 2026  
vandana

Whether speaking/reasoned : Yes/No  
Whether reportable : Yes/No