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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-14462-2026 (O&M)

Date of Decision: 8th July, 2026.

M/S. R.M. TRADING COMPANY (HUF)

.....Petitioner(s)

V/s

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

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

Present Mr. Amardeep Singh, Advocate.
for the petitioners.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

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

1. Since the petitioner has the remedy of assailing the impugned order in proceedings under Section 112 of the Punjab Goods and Services Tax Act, 2017 before the GST Appellate Tribunal, as such we are not inclined to entertain the present Writ Petition as the GST Appellate Tribunal has been constituted and filing of appeals has begun.

2. Leaving it open to the petitioner to pursue such remedy, the present Writ Petition stands **dismissed as withdrawn.**

3. Pending applications, if any, shall stand disposed of accordingly.

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

July 8, 2026

Ess Kay

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