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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-8369-2026

Date of decision : 09.07.2026

M/s Shri Ganesh Metal

.....Petitioner

Versus

The Commissioner Central Goods and Service Tax, GST Bhawan, Sector 25,
Panchkula and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE ASHWANI KUMAR MISHRA, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present: Ms. Urvashi Dhugga, Advocate, for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, CGST, with
Ms. Himanshi Gautam, Advocate, for the respondents.

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ASHWANI KUMAR MISHRA, ACTING CHIEF JUSTICE

1. In the facts of this case, we are of the opinion that the petitioner would be better advised to pursue the remedy of appeal, where the factual matrix be raised, which can be examined by the appellate authority.
2. In this view of the matter, the petition stands dismissed.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

July 09, 2026
narotam

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