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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-15082-2026 (O&M)

Date of Decision: 16th July, 2026.

M/S. KOMAL STEELS

.....Petitioner(s)

V/s

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

1CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR

(Through Video Conference/Hybrid Mode)

Present Mr. Jaswinder Singh Bedi, Advocate, *(appeared through VC)*
for the petitioners.

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

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

1. Since the order passed by the appellate authority assailed on the grounds which were not urged before the authority concerned, we are not inclined to entertain this Writ Petition particularly when the petitioner has the remedy of Second Appeal in terms of Section 112 of the Punjab GST Act, 2017.

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

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

[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE

[ROHIT KAPOOR]
JUDGE

July 16, 2026

Ess Kay

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