



CWP-21454-2026 (O&M)

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171

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CWP-21454-2026 (O&M)
Date of decision: 16.07.2026

M/S GIAN CHAND AND SONS

....Petitioner

Versus

STATE OF PUNJAB AND OTHERS

...Respondents

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

Present: Mr. Lekh Raj Sharma, Advocate with
Mr. Abhishek Sharma, Advocate
Mr. Kabir Gautam, Advocate, for the petitioner.

Mr. Saurabh Kapoor, Addl. Advocate General, Punjab.

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

1. Present petition has been filed for setting aside the demand order dated 04.04.2024 (Annexure P-1) passed by respondent No.2 and the order dated 24.12.2024 (Annexure P-3) passed by respondent No.3, whereby the appeal filed by the petitioner against the impugned demand order has been dismissed.

2. The impugned orders are subject to appeal before the GST Tribunal. Since the Tribunal has been formed, we are not inclined to entertain the present petition only on the ground that the Tribunal is non-functional.

3. Leaving it open to the petitioner to pursue his remedy of appeal before the Tribunal, this petition is disposed of.

**(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE**

**(ROHIT KAPOOR)
JUDGE**

16.07.2026

mohit goyal

Whether speaking/reasoned

:

Yes / No

Whether reportable

:

Yes / No