



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-27475-2025 (O&M)

Date of Decision: 15.09.2025

M/S KEYWORDS STUDIOS INDIA PVT LTD. Petitioner(s)

Versus

UNION OF INDIA AND OTHERS Respondent(s)

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Antik Majumder, Advocate for petitioner.

Mr. Rishabh Kapoor, Advocate for respondents.

LISA GILL, J.

1. Learned counsel for respondents, on advance notice, points out that Goods and Services Tax Appellate Tribunal as per his instructions, is likely to be functional from December, 2025 onwards and portal through which appeals can be filed online shall become operative in last week of September 2025 or beginning of October 2025.
2. As per petitioner's own case, present writ petition has been filed because Appellate Tribunal has not been constituted.
3. Keeping in view abovesaid statement made by learned counsel for respondent, petitioner is relegated to its remedy of filing of appeal before the learned GST Appellate Tribunal.
4. Writ petition is disposed of accordingly.

**(LISA GILL)
JUDGE**

**(MEENAKSHI I. MEHTA)
JUDGE**

15.09.2025

Sunil

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