



Sr. No.158

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

CWP-17630 of 2025 (O&M)

Date of Decision : 01.07.2025

Gravita India Limited

...Petitioner

Versus

Additional Commissioner, Common Adjudicating Authority, CGST and others

...Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL

HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Vinay Saraf, Advocate,
Mr. Preet Agroa, Advocate and
Mr. Sachit Katoch, Advocate,
for the petitioner.

DEEPAK SIBAL, J. (Oral)

Learned counsel for the petitioner seeks to withdraw the present petition with liberty to the petitioner to avail the remedy of appeal available to it under Section 107 (1) of the Central Goods and Services Tax Act, 2017 read with Rule 108 of the Central Goods and Services Tax Rules, 2017.

2. Dismissed as withdrawn with liberty as prayed for.

3. To allay the apprehension expressed by learned counsel for the petitioner with regard to delay in the final decision of the aforesaid appeal which may be availed by the petitioner, we direct that in case the appeal, for which liberty has been sought and got through this order, is preferred by the petitioner, the same shall be decided by the Commissioner (Appeals), Central Goods and Services Tax Commissionerate, Sector 17-C, Chandigarh, after affording opportunity of hearing to all concerned, preferably within a period of two months from the date of its filing, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

July 01, 2025

vandana

Whether speaking/reasoned :

Yes/No

Whether reportable :

Yes/No