



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

**CWP-3726-2022**

**Date of decision: 29.01.2025**

**M/s Sperry Plast Ltd.**

**.... Petitioner**

**Vs.**

**Union of India and others**

**..... Respondents**

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Ms. Isha Janjua, Advocate, for  
Ms. Anjali M. Jha, Advocate  
for the petitioner.

Mr. Naman Jain, Senior Standing counsel  
for the respondents.

**ARUN PALLI, J (Oral)**

Learned counsel for the respondents, at the outset, submits that during the pendency of the petition, the competent authority has since passed the order of assessment dated May 24, 2024 and, therefore, the remedy, if any, available to the petitioner is to file an appeal under Section 107 of the CGST Act.

Faced with this, learned counsel for the petitioner submits that she be permitted to withdraw the petition to enable the petitioner to file an appeal before the appellate authority. However, she submits, for the prescribed period to file any such appeal has already expired, the petitioner would face this issue even if it intends to avail the remedy of appeal

In response, learned counsel for the respondents submits, for the petitioner has been diligently pursuing the matter at hand since 2022, it would be entitled to seek benefit of Section 14 of the Indian Limitation Act, if any such appeal, is filed.

As prayed, dismissed as withdrawn.

**(ARUN PALLI)  
JUDGE**

**(SUDEEPTI SHARMA)  
JUDGE**

29.01.2025

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No