



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

**CWP-22652-2025 (O&M)
Date of Decision: 29.08.2025**

MAHAVIR ABHUSHANS Petitioner(s)
Versus

UNION OF INDIA AND OTHERS Respondent(s)

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

Present: Mr. Sandeep Goyal, Advocate
for petitioner.

Mr. Sourabh Goel, Advocate
for respondents-UOI.

LISA GILL, J.

1. Prayer in this writ petition is for quashing proceedings being undertaken by respondent no.5 pursuant to issuance of summons dated 19.03.2025, 08.05.2025 and 03.07.2025. In the alternative, petitioner seeks consolidation of proceedings being undertaken by respondent nos.3 and 5, separately, with a further prayer for directing respondent no.3 to conclude proceedings in pursuance to search conducted on the premises of petitioner on 24.02.2023 in view of provisions of Sections 73/74 of Central Goods and Service Tax Act, 2017 and a direction to respondent no.3 to refund the amount recovered from petitioner vide *challans* dated 14.03.2023, 24.03.2024, 14.06.2023 and 24.05.2024. There is a further prayer for quashing order of seizure dated 15.05.2025, passed by respondent no.6.

2. Learned counsel for petitioner submits that he has instructions to withdraw this writ petition at this stage with liberty to petitioner to avail the remedies as may be available to it, in accordance with law.
3. Writ petition is accordingly dismissed as withdrawn with liberty as aforementioned.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

29.08.2025
Sunil

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