



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH
(213)**

CWP-9328-2025

Date of Decision:- 09.04.2025

MS BETTEROPINIONS MEDIA PVT LTD

.....Petitioner

Versus

UNION OF INDIA AND OTHERS

.....Respondents

**CORAM: HON'BLE MRS JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present: Mr. Rajat Bose, Advocate for the petitioner
(through video conferencing).

Mr. Saurabh Goel, Senior Standing Counsel
for respondent No. 1.

Mr. Sharan Sethi, AAG, Haryana.

LISA GILL, J.

1. Prayer in this writ petition is for quashing the impugned show cause notice dated 01.09.2023 (Annexure P-1) issued by respondent No. 2 for recovery of GST of Rs. 30,64,90,988/- along with interest and penalty for the period from April 2021 to March 2023.

2. Learned counsel for respondents submit that issue whether the online platform for gaming facility falls within the ambit of gambling or not is pending adjudication before Hon'ble the Supreme Court. Number of petitions have been transferred by Hon'ble the Supreme Court before it on an application filed by Union of India. Reference is made to orders dated 05.04.2024 and 18.03.2025, passed in T.P.(C) Nos.755-781 of 2024 and T.P. (C) No.1760 of 2024, respectively.



3. Reference is also made to orders dated 02.05.2024 in CWP-9561-2024, passed by a Co-ordinate Bench, whereby, writ petition was disposed of while granting liberty to the petitioner to initiate appropriate proceedings before Hon'ble the Supreme Court. CWP-9545-2024 was withdrawn on 06.05.2024 with liberty to approach Hon'ble the Supreme Court.

4. Learned counsel for the respondents further submits that issue involved in the present case i.e. the opinion trading being provided online falling within the ambit of gambling is also identical in nature. Petitioner claims to be engaged in operation of an online gaming platform.

5. Faced with the above, learned counsel for the petitioner seeks to withdraw this petition with liberty to petitioner to take appropriate steps before the Hon'ble Supreme Court.

6. Learned counsel for the State on instructions from Ms. Isha Singh, Excise Taxation Officer, Gurugram East submits that no coercive steps shall be taken for the next ten (10) working days.

7. Present petition is accordingly dismissed as withdrawn with liberty as aforementioned.

(LISA GILL)
JUDGE

(ALOK JAIN)
JUDGE

April 09, 2025
Parul

Whether speaking/reasoned:- Yes/No
Whether Reportable:- Yes/No