

IOIN-1-CWP-10067-2021 IN CWP-10067-2021, IOIN-1-CWP-10809-2021 IN CWP-10809-2021, IOIN-2-CWP-15754-2020 IN CWP-15754-2020, IOIN-2-CWP-17127-2020 IN CWP-17127-2020, IOIN-1-CWP-17738-2021 IN CWP-17738-2021, IOIN-1-CWP-20041-2020 IN CWP-20041-2020, IOIN-1-CWP-3552-2021 IN CWP-3552-2021, IOIN-1-CWP-3985-2020 IN CWP-3985-2021, IOIN-1-CWP-5075-2021 IN CWP-5075-2021, IOIN-1-CWP-5370-2021 IN CWP-5370-2021, IOIN-2-CWP-8004-2020 IN CWP-8004-2020, IOIN-1-CWP-9935-2021 IN CWP-9935-2021, IOIN-1-CWP-1049-2022 IN CWP-1049-2022, IOIN-1-CWP-16380-2022 IN CWP-16380-2022, IOIN-1-CWP-13230-2023 IN CWP-13230-2023.

**ARUN GUPTA AND OTHERS
VS.
STATE OF PUNJAB AND ANOTHER**

Present: Mr. Sandeep Goyal, Advocate, Mr. Mukul Singla, Advocate and Mr. J.S. Bedi, Advocate for petitioners.

Mr. R.S. Pandher, Additional AG, Punjab and Mr. Teevar Sharma, DAG, Haryana.

CWP-7147-2021 alongwith twenty five connected writ petitions were disposed of vide common order dated 15.07.2025 in terms of judgment of Hon'ble the Supreme Court in **Radhika Agarwal Vs. Union of India and others, 2025 (2) TMI 1162 SC (LB)**. It is to be noted that vires of Sections 69 and 132 of Central Goods and Services Tax Act, 2017 (for short CGST Act, 2017) were under challenge in CWP-7147-2021 while in some of the writ petitions vires of Sections 69 and 132 of Punjab Goods and Services Act, 2017 (for short PGST Act) were challenged and Sections 69 and 132 of Haryana Goods and Services Tax Act, 2017 (for short HGST Act) were also under challenge in some of the twenty five connected writ petitions.

It appears that due to a typographical error Sections 69 and 132 of PGST and HGST ACT, which are admittedly pari materia to Sections 69 and 132 of CGST Act, 2017, have not been mentioned in paras 1, 4 and 5 of order dated 15.07.2025.

Keeping in view the typographical omission as above, it is directed that paras 1, 4 and 5 of decision dated 15.07.2025 shall read as under:-

“1. Challenge in all these writ petitions is to *vires* of Sections 69 and 132 of Central Goods and Services Tax Act, 2017 (for short, ‘CGST Act’), Sections 69 and 132 of Punjab Goods and Services Act, 2017 (for short, PGST Act) and Sections 69 and 132 of Haryana Goods and Services Tax Act, 2017 (for short HGST Act) on the ground of lack of legislative competence and being violative of Articles 14, 20 and 21 of Constitution of India.

4. Learned counsel for the parties are *ad idem* that in the present factual matrix, challenge to *vires* of Sections 69 & 132 CGST Act Sections 69 and 132 of PGST Act and Sections 69 and 132 of HGST Act) no longer survives. It is submitted that present writ petitions be disposed of in accordance with judgment of Hon’ble the Supreme Court in **Radhika Agarwal’s case (supra)**.

5. Keeping in view the facts and circumstances as above, challenge to *vires* of Sections 69 & 132 CGST Act Sections 69 and 132 of PGST Act and Sections 69 and 132 of HGST Act) is negated and prayer in this respect is rejected. All the abovesaid writ petitions are accordingly disposed of in terms of judgment of Hon’ble the Supreme Court in **Radhika Agarwal Vs. Union of India and others, 2025 (2) TMI 1162-Supreme Court (LB)**.”

This order shall form part of order dated 15.07.2025.

Photocopy of this order be placed on files of all twenty five connected writ petitions.

(LISA GILL)
JUDGE

(LAPITA BANERJI)
JUDGE

12.09.2025

Sunil