

2025:PHHC:073766-DB



**272-C IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**CM-8480-81-CWP-2025 in/and  
CWP-5533-2025**

**Date of Decision: May 28, 2025**

**SML ISUZU LIMITED**

.....Petitioner

**Versus**

**UNION OF INDIA AND OTHERS**

..... Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Amrinder Singh, Advocate for the applicant-petitioner.

Mr. Viney Kumar, Advocate for the respondents.

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**LISA GILL, J.**

1. Prayer in CM-8480-CWP-2025 is for withdrawal of this writ petition.
2. At request and with consent of learned counsel for parties, writ petition which is listed for 08.07.2025, is taken up for hearing today itself.
3. Learned counsel for petitioner submits that there is partial redressal of grievance raised by petitioner by way of amendment of Rule 164 of Central Goods and Services Tax Rules and issuance of Circular dated 27.03.2025. It is submitted that petitioner intends to seek benefit of Amnesty Scheme under Section 128A of Central Goods and Services Tax Act, therefore, he seeks to withdraw this petition. However, in respect to the period not covered under Amnesty Scheme, liberty may be afforded to

petitioner to avail remedy(ies) which may be available to it in accordance with law.

4. Learned counsel for respondents does not raise any objection thereto.

5. Application is allowed and writ petition is, accordingly, dismissed as withdrawn with liberty as aforementioned.

6. Pending application(s), if any, stand(s) disposed of.

**(LISA GILL)**  
**JUDGE**

**(SUDEEPTI SHARMA)**  
**JUDGE**

**May 28, 2025**

Rts

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No