



IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

**CWP-8328-2025 (O&M)**

**Date of decision: 03.04.2025**

Najin Export Private Limited

....Petitioner

Versus

State of Haryana and others

....Respondents

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

Present: Mr. Lokesh Goel, Advocate,  
for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

(Through Hybrid Mode)

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**ARUN PALLI, J.** (Oral)

The petitioner (Najin Export Private Limited) has assailed the show cause notice dated 12.10.2023 (P-1), issued under Section 74(1) of the Haryana Goods and Services Act, 2017, and Central Goods and Services Act, 2017, read with Section 20 of the Integrated Goods and Services Tax, 2017, proposing a total liability of Rs.2,06,10,463/-, upon the petitioner, in relation of the financial year 2017-18. Whereafter, the order in original dated 04.02.2025 (P-2), after considering the reply dated 03.02.2025 to the show cause notice (*ibid*), was passed under Section 74 of the HGST/CGST, read with Section 20 of the IGST, vide which, the competent authority has confirmed the demand of Rs.18,54,650/- only, out of the proposed demand (*ibid*), as interest from 27.12.2017 to 26.11.2021.

Upon being pointedly asked, learned counsel for the petitioner fairly concedes that the impugned order dated 04.02.2025 is



appealable under Section 107 of the CGST Act. And, since the matter in issue is only with regard to the interest, the petitioner-assessee is not even obliged to make any pre-deposit. Accordingly, he submits that he be permitted to withdraw the petition, to enable the petitioner to avail the remedy of appeal, as indicated above.

Dismissed as withdrawn with the liberty prayed for.

**(ARUN PALLI)**  
**JUDGE**

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

**03.04.2025**

Ak Sharma

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