



Sr. No.117

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

**CWP- 25351-2023 (O&M)**

**Date of Decision : 14.05.2026**

M/s Mitsubishi Electric India Private Ltd. ...Petitioner  
Versus

Union of India and others ...Respondents

**CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL  
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Mr. Rajat Bose, Advocate  
Ms. Suchini Bhattacharya, Advocate and  
Mr. Ankit Sachdeva, Advocate  
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with  
Ms. Geetika Sharma, Advocate,  
for the respondents.

Mr. Rajesh Sethi, Senior Standing counsel  
for respondent No.4.

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**DEEPAK SIBAL, J. (Oral)**

Learned counsel for the petitioner seeks to withdraw this petition with liberty to the petitioner to respond to the impugned show cause notice dated 29.09.2023 issued by the respondent-authorities.

Dismissed as withdrawn with liberty as prayed for.

It is clarified that in the response, if any, to be filed by the petitioner, as above, petitioner would be at liberty to raise all defences/grounds that would be available to it in accordance with law including the fact that the show cause notice itself could have not been issued in view of the order dated 05.12.2022 (Annexure P-7) passed by the respondents under Section 73(6) of the Central Goods and Services Tax Act, 2017.



In case the petitioner responds to the impugned show cause notice within a period of two weeks from today, the adjudicating authority shall take a final decision thereupon within two months thereafter, in accordance with law.

**(DEEPAK SIBAL)**  
**JUDGE**

**(LAPITA BANERJI)**  
**JUDGE**

**May 14, 2026**  
vandana

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