



2026:PHHC:076269-DB



2026:PHHC:076269-DB

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 117(1)

CWP-27034-2023

Date of decision : 14.05.2026

M/s BMW India Pvt. 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, for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, with
Ms. Geetika Sharma, Advocate,
Mr. Himanshu Gautam Advocate and
Ms. Drishti, Advocate, for Union of India.

* * * * *

DEEPAK SIBAL, J. (Oral)

1. The present petition had been filed to challenge therein show cause notice dated 27.09.2023, issued under Section 73(1) of the Central Goods and Services Tax Act, 2017 but during the pendency of this petition since there was no interim stay granted by this Court restraining the respondents to pass any final order, on 14.02.2024, the final adjudication order, in pursuance to the aforesaid show cause notice, was passed. An application was then filed by the petitioner being CM-10277-CWP-2024 in CWP-27034-2023 seeking therein to amend the original petition to include therein the challenge to the adjudication order dated 14.02.2024. Such application came up for hearing before a Co-ordinate Bench on 01.08.2024 on which date learned counsel for the applicant-petitioner sought withdrawal of the application with liberty to file a fresh petition to challenge therein the final adjudication order dated 14.02.2024, which prayer was accepted. Thereafter CWP-2468-2025-M/s BMW India Pvt.



2026:PHHC:076269-DB

2026:PHHC:076269-DB

CWP-27034-2023

[2]

Ltd. vs. Union of India and others was filed to challenge therein the adjudication order dated 14.02.2024. When such petition came up for hearing before a Co-ordinate Bench on 29.01.2025 learned counsel for the petitioner sought withdrawal of the petition to enable the petitioner to avail the remedy of appeal, which prayer was accepted. In terms of the liberty granted by the Co-ordinate Bench on 29.01.2025 the petitioner preferred an appeal to challenge therein adjudication order dated 14.02.2024, which appeal has been disposed of through order dated 29.08.2025, which order has been challenged before this Court through CWP-37568-2025-M/s *BMW India Pvt. Ltd. vs. Union of India and others*.

2. In the light of the above, the instant petition has been rendered infructuous and is disposed of as such.

[DEEPAK SIBAL]
JUDGE

14.05.2026
shamsher

[LAPITA BANERJI]
JUDGE

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