



2026:PHHC:076308-DB

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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 137

CWP-37568-2025

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. Ajay Kalra, Senior Standing Counsel-CBIC.

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DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the petitioner seeks to withdraw this petition to enable the petitioner to file an appeal under Section 112 of the Central Goods and Services Tax Act, 2017 to challenge therein the impugned order dated 29.08.2025 (Annexure P-1).
2. Learned counsel for the respondents has no objection to the acceptance of the afore prayer made on behalf of the petitioner.
3. Dismissed as withdrawn with liberty as prayed for.
4. It is clarified that while granting the afore liberty, we have neither commented on the merits nor the maintainability/entertainability of the remedy that the petitioner may avail.

[DEEPAK SIBAL]
JUDGE

14.05.2026
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[LAPITA BANERJI]
JUDGE

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