



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-13715-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

M/S GUPTA SONS

.....Petitioner(s)

V/S

UNION TERRITORY OF CHANDIGARH AND OTHERS

.....Respondents

CORAM: **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Amit Aggarwal, Advocate, for the petitioner(s).

Mr. Amit Jhanji, Sr. Standing Counsel with
Mr. Sourabh Goel, Jr. Panel Counsel,
Ms. Anju Bansal, Advocate
Ms. Geetika Sharma, Advocate
Ms. Samridhi Jain, Advocate for UT Chandigarh

Mr. Gurinderjit Singh, Sr. Panel Counsel with
Ms. Ashima Mor, and Mr. Gyan Parkash Saini, Advocates
for the respondent(s) – UOI.

Mr. Sourabh Goel, Sr. Standing Counsel,
Mr. Geetika Sharma, Advocate. for the respondent-CBIC.

SANJEEV PRAKASH SHARMA, J.

1. Disposed of.
2. For detailed orders, see the judgment of even date passed in **CWP-1138-2024 (O&M)** titled as **"M/S GARG RICE MILLS AND OTHERS Vs. STATE OF PUNJAB & ORS."**
3. Pending applications, if any, filed in this case stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

March 12, 2025

Ess Kay

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>