



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

*CWP-4238-2024 (O&M)*

*Reserved on 04.12.2024*

*Date of Decision: 12<sup>th</sup> of March, 2025*

***M/S BIBA FASHION LTD***

*.....Petitioner(s)*

V/s.

***STATE OF HARYANA AND OTHERS***

*.....Respondents*

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

Present: Mr. Sandeep Goyal, Advocate,  
Ms. Nazuk Singhal, Advocate  
Mr. Rishab Singla, Advocate,  
for the petitioner(s).

Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Naman Jain, Sr. Standing Counsel  
for the revenue/Central CGST.

Ms. Pridhi Sandhu, Sr. Standing Counsel  
for the respondent(s).

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**SANJEEV PRAKASH SHARMA, J. (Oral)**

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**

**simran**

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No