



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-7155-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

CM MARKETING ASSOCIATESPetitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondents

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

Present: Mr. Chetan Jain, Advocate
for the petitioner(s)

Mr. Alankrit Bhardwaj, Advocate
for the respondent-UOI.

Mr. Sourabh Goel, Sr. Standing Counsel for the revenue

Mr. Suman Jain, Senior Standing Counsel and
Mr. Shubham Jain, Advocate
for respondent- GST Department

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>