



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH**

**CWP-16033-2024 (O&M)**

**Reserved on 04.12.2024**

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

**IJM MOTORS PRIVATE LIMITED**

**.....Petitioner(s)**

V/s.

**STATE OF PUNJAB AND OTHERS**

**.....Respondents**

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

Present: Mr. Mukul Singla, Advocate  
for the petitioner(s)

Mr. Saurabh Kapoor, Addl. AG, Punjab with  
Ms. Bhawna Gupta, Sr. DAG, Punjab.

Mr. Sagar Ratusaria, Jr. Standing Counsel  
for respondents No. 2 and 3.

Ms. Ridhi Bansal, Jr. Standing Counsel and  
Ms. Sidhi Bansal, Advocate  
for respondents CBIC/CGST.

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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