



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP-18357-2024 (O&M)

*Reserved on 04.12.2024*

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

*M/S S.S. ENGINEERING*

*.....Petitioner*

V/S

*STATE OF PUNJAB AND OTHERS*

*.....Respondents*

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

Present: Mr. J.S. Bedi, Advocate,  
for the petitioner.

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

Mr. Alankrit Bhardwaj, Advocate  
for the respondents – CBIC & UOI

\*\*\*

**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>