



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-15918-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

M/S. ZEPHYR ENGINEERS

.....Petitioner(s)

V/S

**THE EXCISE AND TAXATION OFFICER-CUM-PROPER OFFICER
AND OTHERS**

.....Respondents

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

Present: Mr. Vikrant Kackria, Advocate,
for the petitioner(s)

Mr. Sunish Bindlish, Sr. Standing Counsel and
Mr. Viney Kumar, Advocate for respondents CBIC/CGST

Mr. Ajay Jagga, Addl. Standing Counsel
Mr. Varun Veer Chauhan, Jr. Panel Counsel
Mr. Mohit Thakur, Advocate
for the respondent(s)-U.T. Chandigarh.

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

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