



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

**VAT No.124 of 2014 (O&M)
Date of decision:21st April, 2025**

State of Punjab and others

..Appellants

Versus

M/s The Zira Co-operative Sugar Mills. Ltd. Zira District Ferozepur.

..Respondent

CORAM: HON'BLE MRS. JUSTICE LISA GILL.

HON'BLE MRS. JUSTICE SUDEEPTI SHARMA.

Present: Mr. Saurabh Kapoor, Addl. AG Punjab.

Mr. M.R. Sharma, Advocate for respondent.

LISA GILL, J(Oral)

1. This appeal has been filed with delay of 28 days under Section 68 of Punjab Value Added Tax Act, 2005 against order dated 18.07.2013 passed by VAT Tribunal, Punjab, in Appeal No. 329 of 2005-06.

2. Learned counsel for respondent submits that there is no merit in this appeal as appeals involving identical issue were dismissed on 11.09.2018 by Division Bench of this Court and SLPs filed by State in all those cases challenging said decision were also dismissed by Hon'ble the Supreme Court on 26.2.2024.

3. Learned counsel for appellant-State is unable to deny that controversy at hand is identical to the controversy as decided vide order dated 11.09.2018 passed by this High Court in '*The State of Punjab and others Versus The Doaba Co-operative Sugar Mills Ltd.*', duly upheld by Hon'ble the Supreme Court on 26.2.2024.

4. Appeal is accordingly dismissed. Pending application(s), if any, is/are disposed of.

(LISA GILL)

JUDGE

21st April, 2025

reema

(SUDEEPTI SHARMA)

JUDGE

Whether speaking/reasoned : *Yes/No*
Whether reportable : *Yes/No*