



74

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

--

**CWP-14984-2023 (O&M)
Date of Decision: 09.01.2025**

Universal Industries

.....Petitioner(s)

Vs.

Union of India and others

.....Respondent(s)

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Mukul Singla, Advocate,
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Geetika Sharma, Advocate for the respondents-Revenue.

Mr. Anshuman Chopra, Sr. Standing Counsel with
Mr. Deepesh Kakkar, Advocate and
Mr. Govinda, Advocate for the respondents-CBIC.

Mr. Gurinderjit Singh, Sr. Panel Counsel,
for respondents-GST.

SUDEEPTI SHARMA J.

For orders, see detailed order of even date passed in **CWP-16779-2021 (O&M)** titled as '**Gautam Spinners Vs. Deputy Director, Directorate of Revenue Intelligence (DRI) and others**'.

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

09.01.2025
Virrendra

Whether speaking/non-speaking : Yes/No
Whether reportable : Yes/No