



*RA-CW-7-2025 (O&M) in CWP-30726-2024*

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

**RA-CW-7-2025 (O&M) in CWP-30726-2024**

**Date of Decision: 24.01.2025**

BANSAL METAL AND ALLOYS

. . . . Petitioner

**Vs.**

STATE OF PUNJAB AND OTHERS

. . . . Respondents

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

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Present: Ms. Urvashi Dhugga, Advocate  
for the applicant/petitioner.

Mr. Vipin Pal Yadav, Addl. A.G., Punjab.

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**SANJEEV PRAKASH SHARMA, J.(Oral)**

1. Learned counsel for the petitioner has invited attention to the prayer made in the writ petition to submit that the writ petition was wrongly tagged along with the cases which we have decided on 10.12.2024. She submits that her case was not covered and the issue was not the same as decided by this Court wherein we directed that the cases be disposed of in terms of the final decision to be rendered by the Supreme Court *in C.A. No.006724/2024, [SLP(C) No.640/2023] titled as T.S. Belaraman vs. The Commercial Tax Officer and others* along with connected SLPs, wherein challenge to provisions of section 174(2) of the GST Act, 2017 are under examination before the Supreme Court.
2. We have looked into the prayers made in the writ petition, and are satisfied that this case would not be covered, and we therefore recall



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our order dated 10.12.2024 passed in CWP-30726-2024 disposing of the writ petition in terms of '*CWP-18967-2020 titled as Tecnimont Spa India Project Office vs. State of Punjab and another*'.

3. The writ petition is revived and is directed to be restored to its original number.
4. Review Petition stands allowed.
5. List the main case as per Roster.

**(SANJEEV PRAKASH SHARMA)  
JUDGE**

**(SANJAY VASHISTH)  
JUDGE**

**24.01.2025**

*Mohit goyal*

1. *Whether speaking/reasoned?*
2. *Whether reportable?*

***Yes/No***  
***Yes/No***