



Sr. No.107

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

**VATAP-17 of 2022 (O&M)**

**Date of Decision : 31.07.2025**

M/s Nokia India Ltd.

...Appellant

Versus

Assistant Excise and Taxation Commissioner, SAS Nagar

...Respondent

**CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL**

**HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Mr. Nikhil Gupta, Advocate and  
Mr. Rishab Singla, Advocate,  
for the appellant.

Mr. Saurabh Kapoor, Additional A.G., Punjab and  
Ms. Samdisha Kaur, AAG, Punjab.

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**DEEPAK SIBAL, J. (Oral)**

Learned counsel for the parties are *ad idem* that the present appeal is covered by the directions issued by the Supreme Court in a recent judgment dated May 1, 2025 passed in Civil Appeal No.4033 of 2025 "*Naresh Kumar Gupta Vs. State of Punjab and another*".

In light of the above, the present appeal is disposed of in terms of the afore referred directions given by the Supreme Court in Naresh Kumar Gupta's case (*supra*).

**(DEEPAK SIBAL)  
JUDGE**

**(LAPITA BANERJI)  
JUDGE**

**July 31, 2025**

vandana

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No