



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

CWP-23542-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

SHARMA TRADING CO.

.....Petitioner(s)

V/s.

UNION OF INDIA AND OTHERS

.....Respondents

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

Present: Ms. Kanika Malhotra, Advocate
for the petitioner(s).

Mr. Ajay Kalra, Sr. Standing Counsel with
Ms. Isha Janjua, Advocate for the revenue.

Dr. Sukant Gupta, Advocate Sr. Standing Counsel for CBIC.

SANJEEV PRAKASH SHARMA, J. (Oral)

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

simran

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