



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-9282-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

MAHALAXMI MOTORS

.....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: Mr. Nitin Bhasin, Advocate
for the petitioner(s).

Mr. Alankrit Bhardwaj, Advocate
for the respondents – CBIC & UOI.

Mr. Sourabh Goel, Jr. Panel Counsel,
Ms. Anju Bansal, Advocate
Ms. Geetika Sharma, Advocate
Ms. Samridhi Jain, Advocate for UT Chandigarh.

Ms. Ekakshra Mahajan Mandhar, Jr. Standing Counsel DGGI
for the respondent(s).

Mr. Sourabh Goel, Sr. Standing Counsel for the revenue.

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

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<i>Whether speaking / reasoned</i>	:	Yes	/	No
<i>Whether Reportable</i>	:	Yes	/	No