



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-24394-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

M/S ROC FOODS LTD

.....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. Mukul Singla, Advocate
for the petitioner(s)

Mr. Gurinderjit Singh, Sr. Panel Counsel with
Ms. Ashima Mor, Advocate and
Mr. Gyan Parkash Saini, Advocate
for the respondent(s) – UOI.

Mr. Suman Jain, Senior Standing Counsel and
Mr. Shubham Jain, Advocate
for respondent- GST Department.

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