

M/S Garg Rice Mills And Others vs State Of Punjab And Others on 12 March, 2025

Author: Sanjeev Prakash Sharma

Bench: Sanjeev Prakash Sharma

Neutral Citation No:=2025:PHHC:035273

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

273 (402 Cases)

CWP

CWP-1138-2024 (O&M)

Reserved on 04.12.2024

Date of Decision: 12th of March, 2025

M/S GARG RICE MILLS AND OTHERS

..... Petitioner(s)

V/S

STATE OF PUNJAB & ORS.

.....Respondent(s)

2. CWP-1140-2024 (O&M)

M/S MAHADEV RICE MILLS AND OTHERS

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

3. CWP-4325-2024(O&M)

M/S BIBA FASHION LTD

..... Petitioner(s)

V/S

UNION TERRITORY OF CHANDIGARH AND OTHERS

.....Respondent(s)

4. CWP-2989-2024(O&M)

M/S GURUDEV IMPEX PRIVATE LIMITED

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

5. CWP-3737-2024(O&M)

M/S HL FOOD

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

6. CWP-3801-2024 (O&M)

M/S SSIPL LIFESTYLE PVT LTD Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

7. CWP-3871-2024 (O&M)

LAXMI RICE MILL Petitioner(s)
V/S
UNION OF INDIA AND ORS.Respondent(s)

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8. CWP-6030-2024 (O&M)

M/S CHAUDHRY ISPAT UDYOG, KAITHAL Petitioner(s)
V/S
THE EXCISE AND TAXATION OFFICER KAITHAL AND OTHERS
.....Respondent(s)

9. CWP-6065-2024 (O&M)

M/S M.S RICE MILLS AND ANOTHER Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

10.CWP-6116-2024 (O&M)

M/S BHARAT RICE AND GENERAL MILLS AND OTHERS
..... Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

11.CWP-6188-2024 (O&M)

M/S PARWATI RICE AND GENERAL MILLS AND OTHERS
..... Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

12.CWP-6195-2024 (O&M)

M/S GALAXY PLYWOOD INDUSTRIES P LTD Petitioner(s)
V/S

UNION OF INDIA AND OTHERSRespondent(s)

13.CWP-6618-2024 (O&M)

GUPTA GRAM UDYOG SAMITI REGD Petitioner(s)
V/S

THE STATE OF PUNJABRespondent(s)

14.CWP-6626-2024 (O&M)

M/S LUXMI SWITCHGEARS PRIVATE LIMITED Petitioner(s)
V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

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15.CWP-6634-2024 (O&M)

M/S LUXMI SWITCHGEARS PRIVATE LIMITED Petitioner(s)
V/S

STATE OF HARYANA AND OTHERSRespondent(s)

16.CWP-6807-2024(O&M)
(O&M)

M/S SAKSHAM SIGNS PVT LTD Petitioner(s)
V/S

EXCISE AND TAXATION OFFICER GURGAON WEST WARD 4 GURGAON
.....Respondent(s)

17.CWP-6994-2024 (O&M)

M/S BHAGWATI RICE AND GENERAL MILLS AND OTHERS Petitioner(s)
V/S

STATE OF PUNJAB AND OTHERS
OTRespondent(s)

18.CWP-7131-2024 (O&M)

M/S BCL INDUSTRIES LTD		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

19.CWP-7144-2024 (O&M)

M/S INDUS TOWERS LIMITED		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

20.CWP-7155-2024 (O&M)

C.M MARKETING ASSOCIATES		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)

21.CWP-7544-2024 (O&M)

RSA MOTORS PRIVATE LIMITED		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)

22.CWP-8135-2024 (O&M)

M/S MJ INDUSTRIES AND OTHERS	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

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MS UNICHARM INDIA PVT LTD		23.CWP-8133-2024 (O&M)
	V/S Petitioner(s)
UNION OF INDIA AND OTHERS	Respondent(s)

24.CWP-7670-2024 (O&M)

M/S MANJIT SINGH KAKAR		..... Petitioner(s)
	V/S	
THE EXCISE AND TAXATION OFFICER CUM PROPER OFFICER WARD 2 UT CHANDIGARH AND OTHERS		.....Respondent(s)

25.CWP-8055-2024 (O&M)

M)

M/S SIMPLEX INFRASTRUCTURES LIMITED Petitioner(s)
V/S

UNION OF INDIA AND OTHERSRespondent(s)

26.CWP-7965-2024 (O&M)

THE BANARSI CO OP L AND C SOCIETY LTD. AND ORS. Petitioner(s)
V/S

UNION OF INDIA AND ORSRespondent(s)

27.CWP-8276-2024 (O&M)

M/S SINGLA CONSTRUCTION LTD Petitioner(s)
V/S

STATE OF HARYANA AND OTHERSRespondent(s)

28.CWP-8115-2024 (O&M)

M/S TALWAR JEWELLERY HOUSE Petitioner(s)
V/S

UNION TERRITORY OF CHANDIGARH AND OTHERSRespondent(s)

29.CWP-8200-2024 (O&M)

M/S SATGUR RICE MILLS AND OTHERS Petitioner(s)
V/S

STATE OF PUNJAB THROUGH ITS PRINCIPAL SECRETARY,
DEPARTMENT OF EXCISE AND TAXATION AND ORS.Respondent(s)

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30.CWP-8194-2024 (O&M)
(O&M)

M/S SADA SHIV RICE MILLS AND OTHERS Petitioner(s)
V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

		31.CWP-8193-2024 (O&M)
CPL CARS PRIVATE LIMITED		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		32.CWP-8192-2024 (O&M)
M/S OM BAPU RICE AND GENERAL MILLS AND ANOTHER		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		33.CWP-8295-2024 (O&M)
SHAGUN AUTOMOBILES PVT LTD		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		34.CWP-8293-2024 (O&M)
MS GANPATI AGRO MILLS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		35.CWP-9282-2024 (O&M)
MAHALAXMI MOTORS		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		36.CWP-9284-2024(O&M) (O&M)
JAI LUXMI AGENCY		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		37.CWP-9003-2024 (O&M)
ANKIT TRADING CO	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	Respondent(s)

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		38.CWP-9064-2024 (O&M)
SHREE BALA JI COTGIN COMPANY	 Petitioner(s)
	V/S	
UNION OF INDIA	Respondent(s)
		39.CWP-9104-2024 (O&M)
M/S GANESH RICE MILLS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS.		.....Respondent(s)
		40.CWP-9395-2024(O&M) (O&M)
PINKY RADIOS THROUGH ITS PROPRIETOR SAIN DITTA RAM GAKHAR		..... Petitioner(s)
	V/S	
UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE AND OTHERS		.....Respondent(s)
		41.CWP-9590-2024 (O&M)
MURLIDHAR AND CO.		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		42.CWP-10252-2024(O&M) (O&M)
M/S FITNESS GALLERY		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		43.CWP-10092-2024 (O&M)
M/S BS RICE MILLS AND ANOTHER		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		44.CWP-10216-2024 (O&M)
M/S KISSAN BATTERY HOUSE, THROUGH ITS PROPRIETOR MONU JOSHI		..... Petitioner(s)
	V/S	
UNION OF INDIA THROUGH ITS SECRETARY MINISTRY OF FINANCE DEPARTMENT OF REVENUE AND ORS	Respondent(s)

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		45.CWP-9956-2024 (O&M)
MADHAV FOOD PRODUCTS	 Petitioner(s)
	V/S	
UNION OF INDIA	Respondent(s)
		46.CWP-9923-2024 (O&M)
SURYA MOTORS PRIVATE LIMITED		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		47.CWP-9591-2024 (O&M)
VIJAY VIJ		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		48.CWP-9568-2024 (O&M)
BALAJI EXIM AND ANR		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		49.CWP-9680-2024 (O&M)
LALLY MOTORS PVT LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		50.CWP-9953-2024(O&M)
		(O&M)
MICRON PRECISION SCREWS PVT LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		51.CWP-9816-2024 (O&M)
YAMUNA INTERIORS PVT LTD		..... Petitioner(s)
	V/S	

UNION OF INDIA AND OTHERSRespondent(s)

52.CWP-10711-2024 (O&M)
M)

BOBIERI CREAZON FASHION ACCESSORIES PVT LTD
..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

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53.CWP-10861-2024(O&M)
(O&M)

HITRAC MANPOWER SERVICES PVT LTD
..... Petitioner(s)
V/S

UNION OF INDIA AND OTHERSRespondent(s)

54.CWP-10848-2024 (O&M)

HITRAC MANPOWER SERVICES PVT LTD
..... Petitioner(s)
V/S

UNION OF INDIA AND OTHERSRespondent(s)

55.CWP-10713-2024 (O&M)

PUNJAB RICE MILLS
..... Petitioner(s)
V/S

UNION OF INDIA AND OTHERSRespondent(s)

56.CWP-10569-2024(O&M)
(O&M)

SHIVA RICE AND GENERAL MILLS
..... Petitioner(s)
V/S

UNION OF INDIA AND ORSRespondent(s)

57.CWP-10642-2024 (O&M)
..... Petitioner(s)

M/S GEE AND GEE ASSOCIATES
V/S

UNION TERRITORY OF CHANDIGARH AND OTHERS

.....Respondent(s)

58.CWP-8997-2024 (O&M)

M/S JAI DURGA HARDWARE

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

59.CWP-11528-2024 (O&M)

DASHMESH AGRO WORKS THR ITS PROPRIETOR, RAJINDER SINGH

..... Petitioner(s)

V/S

UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE

.....Respondent(s)

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60.CWP-11366-2024(O&M)
(O&M)

BANSAL COTTON MILLS

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

61.CWP-11212-2024(O&M)

(O&M)

M/S M L RICE MILL BATHINDA

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

62.CWP-10963-2024 (O&M)

MANISHA IMPEX

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

63.CWP-11122-2024(O&M)
(O&M)

M/S OM PARKASH VIJAY KUMAR

..... Petitioner(s)

	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		64.CWP-10944-2024(O&M) (O&M)
M/S MMTC PAMP INDIA PVT LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		65.CWP-11076-2024 (O&M) M)
RAMSONS ORGANICS LIMITED		..... Petitioner(s)
	V/S	
DY EXCISE AND TAXATION COMMISSIONER AND OTHERS		.....Respondent(s)
		66.CWP-10933-2024(O&M) (O&M)
M/S SHANKAR RICE MILLS AND ANOTHER		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		67.CWP-11211-2024(O&M) (O&M)
JASPAL SINGH SETHI	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS	Respondent(s)

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		68.CWP-11358-2024(O&M) (O&M)
M/S JAGDEV SINGH ELECTRICAL CONTRACTOR THR ITS PROPRIETOR SATBIR SINGH	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)

69.CWP-11522-2024 (O&M)

SHIV SHAKTI TRADING CO. Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

70.CWP-11376-2024 (O&M)

M/S DREAMWEAVERS EDUTRACK PVT LTD Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

71.CWP-11514-2024 (O&M)

M/S STAR FOOD AND BEVERAGES Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

72.CWP-11379-2024(O&M)
(O&M)

M/S APNA TELELINK PVT LTD Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

73.CWP-13343-2024 (O&M)

KUMRA ENTERPRISES Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

74.CWP-12737-2024 (O&M)

M/S NEER INDUSTRIAL CORPORATION THROUGH ITS PROPRIETOR

PUJA GOEL Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

75.CWP-12976-2024 (O&M)

MS OPS UDYOG THRU ITS PARTNER SANJAY AGGARWAL

..... Petitioner(s)

V/S

STATE OF PUNJAB AND ORSRespondent(s)

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MS ANR MOTORS PRIVATE LIMITED	76.CWP-13024-2024 (O&M)
V/S Petitioner(s)
STATE OF PUNJAB AND ORSRespondent(s)
	77.CWP-12987-2024 (O&M)
M/S RAMCO INTERNATIONAL THROUGH ITS PARTNER VANISH JAIN	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND ORS	.....Respondent(s)
	78.CWP-12358-2024 (O&M)
HARSIMRAN KAUR SODHI THROUGH LEGAL HEIR JAGJEET SINGH SODHI	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
	79.CWP-12578-2024(O&M)
	(O&M)
KAMAL KANT BANSAL	..... Petitioner(s)
V/S	
SUPERINTENDENT C GOODS S TAX RANGE V	.....Respondent(s)
	80.CWP-12380-2024(O&M)
	(O&M)
CHANNO AGRICULTURE MULTIPURPOSE COOP SERVICE SOCIETY WORKS	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
	81.CWP-11790-2024 (O&M)
RUGBY EXPORTS	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
	82.CWP-12365-2024 (O&M)
M/S AZAD SOCH THROUGH ITS PROPRIETOR, ANIL KUMAR GARG	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
	83.CWP-12013-2024 (O&M)
M/S PREM AND COMPANY	..... Petitioner(s)
V/S	
THE SUPERINTENDENT OF CENTRAL GOODS AND SERVICE TAX RANGE III DIVISION I MOHALI AND OTHERSRespondent(s)

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2024 (O&M) and connected matters

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		84.CWP-12021-2024(O&M) (O&M)
SADA SHIV CASTINGS PRIVATE LIMITED	 Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS		.....Respondent(s)
RAM KRISHAN		85.CWP-12037-2024 (O&M) Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
M/S S.R PRECISION COMPONENTS PRIVATE LIMITED THR ITS DIRECTOR, ANAND GUPTA		86.CWP-11950-2024 (O&M) Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		87.CWP-11937-2024 (O&M)
M/S MAHADEV RICE MILLS AND OTHERS		..... Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS		.....Respondent(s)
SADA SHIV CASTINGS PRIVATE LIMITED		88.CWP-12047-2024 (O&M) Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS		.....Respondent(s)
		89.CWP-12574-2024(O&M) (O&M)
SUTLEJ CONSTRUCTIONS PVT LTD		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		90.CWP-13708-2024 (O&M)
JAI LUXMI RICE MILL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

91.CWP-13356-2024 (O&M)

NARESH GOYAL

V/S

..... Petitioner(s)

UNION OF INDIA AND ORS

.....Respondent(s)

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92.CWP-13660-2024 (O&M)

M/S JAI BAJRANGBALI RICE MILLS

V/S

..... Petitioner(s)

STATE OF PUNJAB THROUGH ITS PRINCIPAL SECRETARY,
DEPARTMENT OF EXCISE AND TAXATION

.....Respondent(s)

93.CWP-13345-2024 (O&M)

KUMRA ENTERPRISES

V/S

..... Petitioner(s)

UNION OF INDIA AND OTHERS

.....Respondent(s)

94.CWP-13693-2024 (O&M)

S.R. OVERSEAS

V/S

..... Petitioner(s)

UNION OF INDIA AND OTHERS

.....Respondent(s)

95.CWP-13332-2024 (O&M)

MCI ROADLINES

V/S

..... Petitioner(s)

UNION OF INDIA AND OTHERS

.....Respondent(s)

96.CWP-13675-2024 (O&M)
M)

M/S MAHESHWARI RICE MILLS AND OTHER

V/S

..... Petitioner(s)

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

PRASHANT VIJ		97.CWP-14177-2024 (O&M)
		..... Petitioner(s)
	V/S	
UNION OF INDIA AND ORS		.....Respondent(s)
M/S SHREE AMBICA ALLOYS		98.CWP-14210-2024 (O&M)
		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
M/S HARYANA AUTOMOBILES		99.CWP-14131-2024 (O&M)
	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	Respondent(s)

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		100. CWP-14241-2024(O&M)
		(O&M)
SINGLA BUILDERS AND PROMOTERS LTD	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		101. CWP-14150-2024 (O&M)
CREDO ASSET PVT LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		102. CWP-14230-2024 (O&M)
M/S GURU NANKA METALS PROP JAGJIT SINGH		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		103. CWP-14305-2024 (O&M)
PD STEELS		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		104. CWP-14209-2024 (O&M)
SHREE RAM ENTERPRISES		..... Petitioner(s)
	V/S	

UNION OF INDIA AND OTHERS		.....Respondent(s)
		105. CWP-14319-2024 (O&M)
MICRON PRECISION SCREWS PVT LTD		..... Petitioner(s)
V/S		
UNION OF INDIA		.....Respondent(s)
		106. CWP-14215-2024(O&M)(O&M)
DCS STRUCTURE COMPANY		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		107. CWP-14163-2024(O&M)
		(O&M)
DREAMREALITY MOVIES		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		108. CWP-14152-2024 (O&M)
SHAGUN AUTOMOBILES PVT LTD	 Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	Respondent(s)

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		109. CWP-14138-2024 (O&M)
M/S KOSMO PLASTIC EXPORTS PVT LTD THROUGH ITS DIRECTOR SH		
PANKAJ AHUJA		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		110. CWP-13665-2024 (O&M)
M/S MADHAV AGRO FOODS		..... Petitioner(s)
	V/S	
UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,		
DEPARTMENT OF REVENUE		.....Respondent(s)
		111. CWP-14170-2024 (O&M)
M/S DIGITAL WORLD		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

112. CWP-14116-2024 (O&M)
GILL RICE AND GENERAL MILLS Petitioner(s)
STATE OF PUNJAB AND OTHERS V/SRespondent(s)
113. CWP-13709-2024 (O&M)
JK MERCHANTS Petitioner(s)
UNION OF INDIA AND OTHERS V/SRespondent(s)
114. CWP-14141-2024 (O&M)
SHRI IMAGING AND X RAY FILMS PVT LTD Petitioner(s)
UNION OF INDIA AND OTHERS V/SRespondent(s)
115. CWP-14206-2024 (O&M)
M/S PARAGON AIR CONDITIONERS Petitioner(s)
STATE OF PUNJAB AND OTHERS V/SRespondent(s)
116. CWP-14159-2024 (O&M)
M/S PARAGON AIR CONDITIONERS Petitioner(s)
STATE OF PUNJAB AND OTHERS V/SRespondent(s)

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117. CWP-13689-2024 (O&M)
M)
M/S NORTH INDIA AGRO LIMITED SANGRUR Petitioner(s)
THE ASSISTANT COMMISSIONER OF STATE TAX SANGRUR AND
OTHERS V/SRespondent(s)
118. CWP-12895-2024 (O&M)
M/S HARYANA AUTOMOBILES Petitioner(s)

UNION OF INDIA AND OTHERS V/SRespondent(s)
119. CWP-13341-2024 (O&M)
MS RAHUL ENTERPRISES Petitioner(s)
V/S
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS AND OTHERS
.....Respondent(s)
120. CWP-12973-2024 (O&M)
SHREE BALA JI COTGIN COMPANY Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
121. CWP-15783-2024 (O&M)
M/S BARNALA RICE MILLS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
122. CWP-15918-2024 (O&M)
M/S ZEPHYR ENGINEERS Petitioner(s)
V/S
THE EXCISE AND TAXATION OFFICER CUM PROPER OFFICER WARD
NO 8 UT CHANDIGARH AND OTHERSRespondent(s)
123. CWP-6612-2024 (O&M)
NESTLE INDIA LTD Petitioner(s)
V/S
PRINCIPAL COMMISSIONER OF CGST PANCHKULA AND ORS
.....Respondent(s)
124. CWP-4519-2024 (O&M)
M/S VISHNU RICE MILLS AND OTHERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

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M/S SNEHA ENTERPRISES V/S 125. CWP-3210-2024 (O&M)
..... Petitioner(s)

UNION OF INDIA AND OHTERSRespondent(s)
M/S PUNJAB ADVERTISING	126. CWP-3555-2024 (O&M) Petitioner(s)
STATE OF HARYANA AND ORS	V/S.....Respondent(s)
M/S SUPER ELECTRICALS	127. CWP-4023-2024 (O&M) Petitioner(s)
STATE OF PUNJAB AND OTHERS	V/S.....Respondent(s)
M/S NTT DATA INFORMATION PROCESSING SERVICES PVT LTD	128. CWP-4151-2024 (O&M) Petitioner(s)
UNION OF INDIA AND OTHERS	V/S.....Respondent(s)
AMAR NATH AGGARWAL CONSTRUCTIONS LIMITED	129. CWP-4747-2024 (O&M) Petitioner(s)
STATE OF HARYANA AND OTHERS	V/S.....Respondent(s)
AMAR NATH AGGARWAL INVESTMENTS PVT. LTD.	130. CWP-4774-2024 (O&M) Petitioner(s)
STATE OF HARYANA AND OTHERS	V/S.....Respondent(s)
M/S CHAWLA TRADERS AND OTHERS	131. CWP-5079-2024 (O&M) Petitioner(s)
STATE OF PUNJAB AND OTHERS	V/S.....Respondent(s)
DISH INFRA SERVICES PVT LTD	132. CWP-5985-2024 (O&M) Petitioner(s)
DY. EXCISE AND TAXATION COMMISSIONER AND OTHERS	V/SRespondent(s)

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		133. CWP-6381-2024 (O&M)
M/S COSYN LIMITED	Petitioner(s)
	V/S	
ASSISTANT COMMISSIONER CSGT DIVISION I PATIALA URBAN ESTATE		
PHASE III AND ANOTHER	.....	Respondent(s)
		134. CWP-6792-2024 (O&M)
YKK INDIA PRIVATE LIMITED	.....	Petitioner(s)
	V/S	
UNION		
ON OF INDIA AND OTHERS	.....	Respondent(s)
		135. CWP-7309-2024 (O&M)
M/S JAI JAGDAMBAY RICE UDYOG SAMITI AND OTHERS	.....	Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	.....	Respondent(s)
		136. CWP-7321-2024 (O&M)
M/S B.D. RICE EXPORT AND OTHERS	.....	Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	.....	Respondent(s)
		137. CWP-7393-2024 (O&M)
M/S RAGHBIR SINGH GOVERNMENT CONTRACTOR	.....	Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	.....	Respondent(s)
		138. CWP-7557-2024 (O&M)
VIJAY VIJ	.....	Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS	.....	Respondent(s)
		139. CWP-8579-2024 (O&M)
SHIV SHANKER RICE AND AGRO MILLS AND ORS.	.....	Petitioner(s)
	V/S	
UNION OF INDIA AND ORS.	.....	Respondent(s)
		140. CWP-8676-2024 (O&M)
MMTC PAMP INDIA PVT LTD	Petitioner(s)
	V/S	
UNION OF INDIA AND ORS	Respondent(s)

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141. CWP-8684-2024 (O&M)

M/S USHA REFRIGERATION AND AIR CONDITIONERS Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

142. CWP-8688-2024 (O&M)

J B PHARMA ASSOCIATES

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

143. CWP-8692-2024 (O&M)

ASHOKA LIGHT HOUSE THROUGH ITS PARTNER RAKESH SINGLA

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

144. CWP-8800-2024 (O&M
&M)

BERK AUTO LIMITED LIABILITY PARTNERSHIP Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

145. CWP-8804-2024 (O&M)

INDUS TOWERS LIMITED

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

146. CWP-9075-2024 (O&M)

KARNI ENTERPRISES

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

147. CWP-9083-2024 (O&M)

RSA MOTORS PRIVATE LIMITED

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)
148. CWP-9093-2024 (O&M)

M/S SHRI RAM COTTON AND OIL MILLS
V/S

..... Petitioner(s)

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

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149. CWP-9107-2024 (O&M)

M/S SADHU AUTO PVT LTD

..... Petitioner(s)

V/S

STATE OF HARYANA AND OTHERS

.....Respondent(s)

150. CWP-9254-2024 (O&M)

SACHKHAND AUTOMOBILES THROUGH ITS PROPRIETOR MANOJ
KUMAR

..... Petitioner(s)

V/S

UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE

.....Respondent(s)

151. CWP-9432-2024 (O&M)

MS M K BUILDERS

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

152. CWP-9678-2024 (O&M)

M/S RAVINDRA RICE AND GENERAL MILLS
V/S

..... Petitioner(s)

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

153. CWP-9809-2024 (O&M)

M/S HOLLY CITY IMPEX

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

154. CWP-10091-2024 (O&M)

NIRMAL ELECTRONICS

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)
155. CWP-10398-2024 (O&M)
M/S BRIGHT REFRIGERATION Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
156. CWP-10493-2024 (O&M)
SHIVA RICE AND GENERAL MILLS THR PROPRIETOR RAJEEV KUMAR
GARG Petitioner(s)
V/S
UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE.
REVENUERespondent(s)

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157. CWP-10501-2024 (O&M)
M/S NEELAM CONSTRUCTION COMPANY Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
158. CWP-10573-2024 (O&M)
M/S SHIVA CEMENT STORE, THROUGH ITS P
PROPRIETOR
PROPRIETOR AMIT KUMAR
GOEL Petitioner(s)
V/S
UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUERespondent(s)
159. CWP-10577-2024
2024 (O&M)
M M RICELAND PRIVATE LIMITED Petitioner(s)
V/S
UNION OF INDIA AND ORSRespondent(s)
160. CWP-10589-2024 (O&M)
H M RICE MILLS Petitioner(s)
V/S
UNION OF INDIA AND ORSRespondent(s)
161. CWP-10982-2024 (O&M)
MRMC FOODS PRIVATE LIMITED Petitioner(s)

V/S

STATE OF PUNJAB AND ORS	.....Respondent(s)
	162. CWP-11121-2024
	2024 (O&M)
MAHALUXMI RICE AND GENERAL MILLS	..... Petitioner(s)
V/S	
UNION OF INDIA AND ORS	.....Respondent(s)
	163. CWP-11237-2024 (O&M)
VALCO INDUSTRIES LIMITED	..... Petitioner(s)
V/S	
UNION TERRITORY OF CHANDIGARH AND OTHERS	.....Respondent(s)
	164. CWP-11356-2024
	2024 (O&M)
GOYAL AUTOMOBILES THROUGH ITS PROPRIETOR, DHARAM PAL	
GOYAL	..... Petitioner(s)
V/S	
UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,	
DEPARTMENT OF REVENUE	
REVENUE AND OTHERSRespondent(s)

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	165. CWP-11362-2024
	2024 (O&M)
HERO RICE MILLS Petitioner(s)
V/S	
UNION OF INDIA AND OTHERSRespondent(s)
	166. CWP-11377-2024 (O&M)
M/S DREAM TECH INFOTEL PVT LTD	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
	167. CWP-11660-2024 (O&M)
M/S SWAMI AUTOCARE PVT LTD	..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

168. CWP-12056-2024 (O&M)

M/S JAI DURGA RICE MILLS Petitioner(s)

V/S

STATE OF PUNJAB THROUGH ITS PRINCIPAL SECRETARY,
DEPARTMENT OF EXCISE AND TAXATIONRespondent(s)

169. CWP-12057-2024 (O&M)

MS MG MOTORS Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)
170. CWP-14255-2024 (O&M)

KANSAL MOBILE SHOPEE AND OTHERS Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

171. CWP-9230-2024 (O&M)

M/S ANMOL WATCHES AND ELECTRONICS PVT LTD Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

172. CWP-5596-2024 (O&M)

M/S JANKI DASS RICE MILLS AND ANOHTER Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

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173. CWP-9249-2024 (O&M)

SANEWAL AUTO ENGINEERS PVT LTD Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

		174. CWP-11105-2024 (O&M)
VIMLESH INDUSTRIES		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		175. CWP-1877-2024 (O&M)
M/S AGGARWAL COTTON FACTORY AND OTHERS		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		176. CWP-13715-2024 (O&M)
M/S GUPTA SONS		..... Petitioner(s)
	V/S	
UNION TERRITORY OF CHANDIGARH AND ORS		.....Respondent(s)
		177. CWP-8407-2024 (O&M)
MILANDO FASHIONS LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		178. CWP-18309-2024 (O&M)
M/S SIMPLEX INFRASTRUCTURES LIMITED		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		179. CWP-18285-2024 (O&M)
MS CARGO MOTORS PRIVATE LIMITED		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		180. CWP-18330-2024 (O&M)
GURU KIRPA ENTERPRISES	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS	Respondent(s)

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		181. CWP-18313-2024 2024 (O&M)
M/S UNIQUE MOTORS	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	Respondent(s)
		182. CWP-18342-2024 (O&M)
M/S NANDANI ENTERPRISES		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		183. CWP-18346-2024 2024 (O&M)
M/S CARGO MOTORS KUTCH PVT LTD		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		184. CWP-18310-2024 (O&M)
MS SK STEEL CORPORATION		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		185. CWP-18306-2024 2024 (O&M)
MS CARGO MOTORS PVT LTD		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		186. CWP-18280-2024 (O&M)
MS MUKERIAN TRADERS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		187. CWP-18023-2024 (O&M)
SGS HOSPITALITY		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		188. CWP-18012-2024 (O&M)
M/S FLIGHT EXPERTS INDIA		..... Petitioner(s)
	V/S	
THE EXCISE AND TAXATION INSPECTOR WARD NO 10 MOHALI AND OTHERS	Respondent(s)

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		189. CWP-17671-2024 (O&M)
HANSCO SALES INDIA	 Petitioner(s)
	V/S	
STATE OF PUNJAB OTHERS	Respondent(s)
		190. CWP-19906-2024 (O&M)
M/S JAI SHIV SHAMBHU RICE MILLS		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		191. CWP-20068-2024 (O&M)
M/S B D RICE EXPORT THROUGH ITS KARTA SUBASH CHAND HUF AND ANOTHER		..... Petitioner(s)
	V/S	
UNION OF INDIA THROUGH ITS SECRETARY AND OTHERS		.....Respondent(s)
		192. CWP-19648-2024 (O&M)
M/S MS RICE MILL AND ANOTHER		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		193. CWP-19895-2024 (O&M)
ESSEL BATH FITTINGS PVT LTD		..... Petitioner(s)
	V/S	
UT OF CHANDIGARH AND OTHERS		.....Respondent(s)
		194. CWP-19860-2024 (O&M)
M/S LADHAR ENTERPRISES		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		195. CWP-19515-2024 (O&M)

MS TRISHLA BUILDTECH PRIVATE LIMITD	.....	Petitioner(s)
V/S		
STATE OF PUNJAB AND ORS	.....	Respondent(s)
	196. CWP-19302-2024 (O&M)	
M/S DHEER AGRO PRODUCTS	Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS	Respondent(s)

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		197. CWP-19316-2024 (O&M)
SPEEDWAYS TYRE TREADS	Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	Respondent(s)
	198. CWP-19505-2024 (O&M)	
M/S UNI COM INDIA PVT LTD	.....	Petitioner(s)
V/S		
UNION TERRITORY OF CHANDIGARH & OTHERS	...	Respondent(s)
	199. CWP-17529-2024 (O&M)	
PARVINDER SINGH @ PARVINDER SINGH LOOMBA AND ANOTHER	.....	Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS	.....	Respondent(s)
	200. CWP-19299-2024 (O&M)	
M/S SHREE BALAJI RICE MILLS AND OTHERS	.....	Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	.....	Respondent(s)
	201. CWP-18924-2024 (O&M)	
M/S MALWA RICE MILL JHUMBA BATHINDA AND ANR	....	Petitioner(s)
V/S		
UNION OF INDIA AND ORS	.....	Respondent(s)

202. CWP-19106-2024 (O&M)

FLSMIDTH PRIVATE LIMITED		..... Petitioner(s)
	V/S	
EXCISE AND TAXATION OFFICER AND ORS		.....Respondent(s)

203. CWP-18332-2024 (O&M)

M/S		
S INDTEC ELEKTR CONTROL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

204. CWP-18357-2024
2024 (O&M)

M/S		
S SS ENGINEERING	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

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205. CWP-18312-2024 (O&M)

M/S		
S KRANTI INTERNATIONAL	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

206. CWP-18948-2024 (O&M)

BROADWAY RETAIL SERVICES		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)

207. CWP-18964-2024 (O&M)

M/S		
S BAHIA RICE MILLS AND OTHERS		..... Petitioner(s)

V/S
UNION OF INDIA AND OTHERSRespondent(s)
208. CWP-18955-2024 (O&M)
KONCORDE CONTRACTORS PRIVATE LIMITED Petitioner(s)
V/S
STATE OF HARYANA AND OTHERSRespondent(s)
209. CWP-19897-2024 (O&M)
MS S S CONSTRUCTION AND BUILDING CONTRACTOR Petitioner(s)
V/S
STATE OF HARYANA AND OTHERSRespondent(s)
210. CWP-14368-2024 (O&M)
BAKSHI RAM KASTURI LAL AND CO Petitioner(s)
V/S
UNION OF INDIA AND ORSRespondent(s)
211. CWP-14346-2024 (O&M)
M/S HAVELI RESTAURANT AND RESORTS LIMITED THROUGH ITS
AUTHORISED SIGNATORY VIKAS SEKHRI Petitioner(s)
V/S
STATE OF PUNJAB AND ORSRespondent(s)
212. CWP-20796-2024 (O&M)
M/S JAI MAA CHINTPURNI RICE MILL Petitioner(s)
V/S
STATE OF PUNJAB
PUNJAB THROUGH ITS PRINCIPAL SECRETARY,
DEPARTMENT OF EXCISE AND TAXATIONRespondent(s)

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213. CWP-20798-2024 (O&M)
M/S GOD RICE MILLS AND OTHERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

214. CWP-20822-2024 (O&M)

MEDIOLOGY SOFTWARE PRIVATE LIMITED Petitioner(s)
V/S
UNION OF INDIA AND ORSRespondent(s)

215. CWP-20829-2024 (O&M)

M/S MAA GORI RICE MILLS AND OTHERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

216. CWP-20830-2024 (O&M)

M/S CHEEMA TUBEWELL CO THROUGH ITS PARTNER RUPINDER
SINGH Petitioner(s)
V/S
UNION OF INDIA THROUGH ITS SECRETARY AND OTHERS
.....Respondent(s)

217. CWP-21037-2024 (O&M)

MS KRANTI INTERNATIONAL Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

218. CWP-21047-2024 (O&M)

M/S NARESH STEEL TRADERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

219. CWP-21048-2024 (O&M)

MS INDTEC ELEKTRO CONTROL Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

220. CWP-21050-2024 (O&M)

MS SETIA STEELS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

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M/S AACO	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)
		222. CWP-21267-2024 (O&M)
M/S KAMLA DEVI RICE MILLS		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		223. CWP-21273-2024 (O&M)
OM ELECTRONICS		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		224. CWP-21436-2024(O&M) (O&M)
MS S S ENGINEERING		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		225. CWP-21439-2024 (O&M)
BEST CASTING AND ENGG WORKS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		226. CWP-21453-2024 (O&M)
M/S INDTEC ELEKTRO CONTROL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		227. CWP-21466-2024 (O&M)
M/S PANJAB MOTORS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		228. CWP-21481-2024 (O&M)
M/S INTERNATIONAL ENGGINEERS	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

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		229. CWP-15901-2024 (O&M)
M/S JAGMOHAN MOTORS PRIVATE LTD	 Petitioner(s)
V/S		
STATE OF HARYANA AND OTHERS	Respondent(s)
		230. CWP-3435-2024 (O&M)
M/S NEW BHAM ELECTRONICS		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		231. CWP-9000-2024 (O&M)
M/S R.R STEEL ENTERPRISES		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		232. CWP-9082-2024 (O&M)
M/S JAI JAGDAMBA RICE MILLS		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		233. CWP-9274-2024 (O&M)
M/S TANDON RICE MILLS		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		234. CWP-16355-2024
		2024 (O&M)
M/S AB ENTERPRISES		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		235. CWP-17312-2024
		2024 (O&M)
M/S GURU TEG BAHADUR RICE MILLS		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

236. CWP-17361-2024
2024 (O&M)

AQUACON RESOURCING PRIVATE LIMITED Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

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237. CWP-14373-2024 (O&M)
..... Petitioner(s)

M/S GIL TPL (JV)
V/S
STATE OF HARYANA AND OTHERSRespondent(s)

238. CWP-14934-2024 (O&M)

M/S LAXMI RICE AND GENERAL MILLS AND OTHERSPetitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

239. CWP-16019-2024 (O&M)
..... Petitioner(s)

M/S BANSAL TRADERS
V/S
STATE OF PUNJAB AND ORSRespondent(s)

240. CWP-16033-2024 (O&M)
..... Petitioner(s)

IJM MOTORS PRIVATE LIMITED
V/S
STATE OF PUNJAB AND ORSRespondent(s)

241. CWP-16056-2024 (O&M)
..... Petitioner(s)

M/S ROOP METAL
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

242. CWP-16155-2024 (O&M)
..... Petitioner(s)

M/S SHINA ENTERPRISES
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

243. CWP-16297-2024 (O&M)
..... Petitioner(s)

SHIVA RICE AND GENERAL MILLS
V/S
UNION OF INDIA AND OTHERSRespondent(s)

244. CWP-16510-2024 (O&M)
M/S LADHAR ENTERPRISES Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)
245. CWP-17184-2024
2024 (O&M)
M/S LUXMI SARASWATI AGRO PRIVATE LIMITED Petitioner(s)
V/S
STATE OF PUNJAB THROUGH ITS PRINCIPAL SECRETARY,
DEPARTMENT OF EXCISE AND TAXATIONRespondent(s)

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246. CWP-17223-2024 (O&M)
M/S SHREE SHYAM JI RICE AND GENERAL MILLS Petitioner(s)
V/S
STATE OF PUNJAB THROUGH ITS PRINCIPAL SECRETARY,
DEPARTMENT OF EXCISE AND TAXATIONRespondent(s)
247. CWP-17362-2024 (O&M)
M/S BHARAT ELECTRONICS LTD Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
248. CWP-3714-2024 (O&M)
SHREE GANESH RICE MILLS Petitioner(s)
V/S
UNION OF INDIA AND ORSRespondent(s)
249. CWP-14557-2024 (O&M)
SHIVAM INTERNATIONAL Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
250. CWP-14935-2024 (O&M)
JAI DURGA RICE MILLS AND OTHERS Petitioner(s)

V/S		
STATE OF PUNJAB THROUGH ITS PRINCIPAL SECRETARY AND OTHERS	.....	Respondent(s)
M/S TECHNO EXPERTS		251. CWP-16024-2024 (O&M) Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
EMM KAY ENGINEERING WORKS		252. CWP-16049-2024 (O&M) Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
JASBIR SINGH		253. CWP-16153-2024 (O&M) Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS	Respondent(s)

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		254. CWP-16157-2024 (O&M) Petitioner(s)
M/S UNICHARM INDIA PRIVATE LIMITED		
	V/S	
UNION OF INDIA AND OTHERS	Respondent(s)
M/S BCL INDUSTRIES LTD		255. CWP-16335-2024 (O&M) Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
M/S MJ INDUSTRIES AND OTHERS		256. CWP-16513-2024 (O&M) Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		257. CWP-16820-2024 (O&M)
M/S TRISHLA BUILDTECH PRIVATE LIMITED	.....	Petitioner(s)
	V/S	

STATE OF PUNJAB AND ORSRespondent(s)

258. CWP-17195-2024 (O&M)

M/S NAINA ENTERPRISES Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

259. CWP-17337-2024 (O&M)

M/S ZENITH RUBBER PRODUCTS Petitioner(s)

V/S

THE EXCISE AND TAXATION INSPECTOR WARD NO 11 MOHALI AND
OTHERSRespondent(s)

260. CWP-14728-2024 (O&M)

SHRI SALASAR RICE MILLS Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

261. CWP-15170-2024 (O&M) M)

MATA JI RICE MILLS AND ANOTHER Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

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262. CWP-16032-2024 (O&M)

M/S T.S. INTERNATIONAL Petitioner(s)

V/S

STATE OF PUNJAB AND ORSRespondent(s)

M)

263. CWP-16055-2024 (O&M)

BANSAL COTTON MILLS THROUGH ITS PARTNER RASHMI BANSAL Petitioner(s)

V/S

UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUERespondent(s)

M/S MANYA RICE MILLS		264. CWP-16154-2024 (O&M)
		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
UMESH KUMAR		265. CWP-16159-2024 (O&M)
		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
M/S BANSAL INDUSTRIES		266. CWP-16338-2024 (O&M)
		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		267. CWP-16675-2024 (O&M)
MS UNI COM (INDIA)		
(IN PVT LTD		..... Petitioner(s)
	V/S	
UNION TERRITORY OF CHANDIGARH ND ORS		
	ORS.....	Respondent(s)
		268. CWP-16951-2024 (O&M)
M/S CHITKARA EDUCATIONAL TRUST		..... Petitioner(s)
	V/S	
THE DEPUTY OMISSIONER OF STATE TAX PATIALA AND OTHERS		.....Respondent(s)
		269. CWP-17211-2024 (O&M)
URBANCLAP TECHNOLOGIES INDIA PRIVATE LIMITED		
	 Petitioner(s)
	V/S	
STATE OF HARYANA AND ORS	Respondent(s)

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		270. CWP-17354-2024 (O&M)
		&M)
ICICI BANK LIMITED	 Petitioner(s)
	V/S	

UNION OF INDIA AND OTHERS	Respondent(s)
		271. CWP-16784-2024 (O&M)
JAGRAON CYCLE INDUSTRIES		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND ORS		.....Respondent(s)
		272. CWP-24718-2024 (O&M)
M/S GANESH METAL		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		273. CWP-24783-2024 (O&M)
M/S SAMRIDHI METAL, FARIDABAD		..... Petitioner(s)
	V/S	
STATE OF HARYANA AND OTHERS		.....Respondent(s)
		274. CWP-24665-2024 (O&M)
M/S ROC FOODS LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		275. CWP-25150-2024 (O&M)
M/S PREM KHALSA IRON AND STEEL ROLLING MILLS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		276. CWP-23695-2024 (O&M)
DWARKA DASS KHOSLA AGENCIES PVT LTD		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		277. CWP-23670-2024 (O&M)
D D KHOSLA TRANSPORT PRIVATE LIMITED	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

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SHARMA TRADING CO.		278. CWP-23542-2024 (O&M)
	V/S Petitioner(s)
UNION OF INDIA AND OTHERS	Respondent(s)
M/S SHUKRANA IMPEX PRIVATE LIMITED		279. CWP-23558-2024 (O&M)
	V/S	..... Petitioner(s)
UNION OF INDIA AND OTHERS		.....Respondent(s)
SM TRADERS		280. CWP-23567-2024 (O&M)
	V/S	..... Petitioner(s)
UNION OF INDIA AND OTHERS		.....Respondent(s)
M/S NEW RICE MILLS AND OTHERS		281. CWP-25158-2024 (O&M)
	V/S	..... Petitioner(s)
UNION OF INDIA AND OTHERS		.....Respondent(s)
		282. CWP-24566-2024 (O&M)
M/S RAMUWAL INDANE SERVICE		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		283. CWP-23829-2024 (O&M)
VISHAV BANDU VIJ		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		284. CWP-23560-2024 (O&M)
MS NUTRICIA INTERNATIONAL PRIVATE LIMITED		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		285. CWP-24394-2024 (O&M)
M/S ROC FOODS LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		286. CWP-24567-2024 (O&M)
MS M P STEEL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

AMAZING KIDS		287. CWP-24555-2024 (O&M)
		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
BAGGA VET PHARMA		288. CWP-24558-2024 (O&M)
		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
MS RAMUWAL KISAN SEVA KENDRA		289. CWP-24549-2024 (O&M)
	V/S	..... Petitioner(s)
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
M/S GAURAV STEEL INDUSTRIES		290. CWP-24525-2024 (O&M)
	V/S	..... Petitioner(s)
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
M/S RSA MOTORS PRIVATE LIMITED		291. CWP-24395-2024 (O&M)
	V/S	..... Petitioner(s)
UNION OF INDIA AND OTHERS		.....Respondent(s)
		292. CWP-24659-2024 (O&M)
CHARISMA GOLDWHEELS PVT LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		293. CWP-20384-2024 (O&M)
PUNJAB STATE POWER CORPORATION LTD		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		294. CWP-21967-2024 (O&M)
HAVELI RESTAURANT AND RESORTS LIMITED		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)

M/S RASHTRIYA BARTAN BHANDAR		295. CWP-21980-2024 (O&M)
V/S		..... Petitioner(s)
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
M/S SAJAN ENTERPRISES		296. CWP-21990-2024 (O&M)
V/S		..... Petitioner(s)
THE EXCISE AND TAXATION OFFICER CUM PROPER OFFICER WARD		
NO 2 UT CHANDIGARH AND OTHERS		.....Respondent(s)
MOUDGIL INDIA		297. CWP-21991-2024 (O&M)
	V/S	..... Petitioner(s)
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
M/S MUKTA MEDICAL HALL, PANIPAT		298. CWP-24682-2024 (O&M)
V/S		..... Petitioner(s)
THE STATE OF HARYANA AND OTHERS		.....Respondent(s)
M/S BIBA FASHION LTD		299. CWP-4238-2024 (O&M)
V/S		..... Petitioner(s)
STATE OF HARYANA AND OTHERS		.....Respondent(s)
		300. CWP-28982-2024 (O&M)
M/S A V ENTERPRISES		..... Petitioner(s)
V/S		
STATE OF HARYANA AND OTHERS		.....Respondent(s)
SHAURYA ALLOYS PVT LTD		301. CWP-29015-2024 (O&M)
	V/S	..... Petitioner(s)
UNION OF INDIA AND OTHERS		.....Respondent(s)
		302. CWP-29049-2024 (O&M)
M/S GOYAL ENTERPRISES		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
DHIMAN INDUSTRIES		303. CWP-29020-2024 (O&M)
	V/S Petitioner(s)
UNION OF INDIA AND OTHERS	Respondent(s)

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		304. CWP-28343-2024 (O&M)
M/S SURBHIKA STEELS PVT LTD	 Petitioner(s)
V/S		
STATE OF HARYANA AND OTHERS	Respondent(s)
		305. CWP-28847-2024 (O&M)
M/S KOHLI TRACTORS		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		306. CWP-28313-2024 (O&M)
M/S SOKHAL GIFT CENTRE		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		307. CWP-28336-2024 (O&M)
M/S JK STEEL MILL AND STORE		..... Petitioner(s)
V/S		
UNION TERRITORY OF CHANDIGARH AND OTHERS		.....Respondent(s)
		308. CWP-28317-2024 (O&M)
M/S HEAT SOLUTIONS		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		309. CWP-28514-2024 (O&M)
M/S SHREE HARI CHAND RICE MILLS AND OTHERS		
OTHERS.....		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		310. CWP-27507-2024 (O&M)
M/S SHIVAM TRADING CO		..... Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		311. CWP-25270-2024 (O&M)
MS FRIENDS HYDRAULICS	 Petitioner(s)
V/S		

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

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312. CWP-27606-2024 (O&M)

M/S GURU NANAK

NANA METALS THR PROP JAGJIT SINGH

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

313. CWP-25313-2024 (O&M)

M/S VARDHMAN ENTERPRISE

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

314. CWP-27804-2024 (O&M)

BABA METAL CO

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

315. CWP-27765-2024 (O&M)

S SAGAR INTERNATIONAL

M/S

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

316. CWP-25284-2024 (O&M)

CLASSIC BITUMEN PRIVATE LIMITED

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

317. CWP-28033-2024 (O&M)

MEDICAID SYSTEMS

..... Petitioner(s)

V/S

ASSISTANT COMMISSIONER OF STATE TAXRespondent(s)

318. CWP-25271-2024 (O&M)

M/S GARG FOODS
FOOD Petitioner(s)

V/S

UNION OF INDIA AND OTHERSRespondent(s)

319. CWP-26313-2024 (O&M)

JAI DURGA RICE MILLS AND OTHERS Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

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320. CWP-27816-2024 (O&M)

M/S BIBA FASHION LTD Petitioner(s)

V/S

STATE OF HARYANA AND OTHERSRespondent(s)

321. CWP-27811-2024 (O&M)

M/S BIBA FASHION LTD Petitioner(s)

V/S

STATE OF HARYANA AND OTHERSRespondent(s)

322. CWP-22697-2024 (O&M)

MS RAILTECH TECHNOLOGIES PVT LTD Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

323. CWP-22358-2024 (O&M)

M/S J S STEELS Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

324. CWP-22859-2024 (O&M)

M/S BHAGWATI RICE AND GENERAL MILLS Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

325. CWP-22733-2024 (O&M)

M/S
S RAILFAB TECHNOLOGIES PVT LTD. Petitioner(s)

	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		326. CWP-22695-2024 (O&M)
MS TS INTERNATIONAL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		327. CWP-25785-2024 (O&M)
M/S RAJINDERA RICE AND GENERAL MILLS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		328. CWP-25731-2024 (O&M)
M/S BRIGHT REFRIGERATION	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

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		329. CWP-22664-2024 (O&M)
ISHAN AGRO INDUSTRIES AND OTHERS	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	Respondent(s)
		330. CWP-25749-2024 (O&M)
MS SATGURU THINNERS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		331. CWP-25797-2024 (O&M)
MS INTERNATIONAL ENGGINEERS		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		332. CWP-25697-2024 (O&M)
M/S SANAN VALVES AND TUBES PRIVATE LIMITED		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		333. CWP-29624-2024 (O&M)
M/S		
S GOYAL CHEMICALS, SONIPAT		..... Petitioner(s)
	V/S	

THE STATE OF HARYANA AND OTHERSRespondent(s)

334. CWP-29870-2024 (O&M)
PUNJAB IRRIGATION AND FARM SOLUTIONS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

335. CWP-29616-2024 (O&M)
INDIAN OIL CORPORATION LIMITED Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

336. CWP-29891-2024 (O&M)
M/S
S BRIGHT POWER PROJECTS INDIA PVT LTD GURUGRAM
..... Petitioner(s)
V/S
THE STATE OF HARYANA AND OTHERSRespondent(s)

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337. CWP-30005-2024 (O&M)
ADDI ALLOYS PVT LTD Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

338. CWP-30228-2024 (O&M)
M/S GUPTA RICE MILLS AND OTHERS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

339. CWP-30245-2024 (O&M)
M/S A.P. INDUSTRIES SUNAM Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

340. CWP-30365-2024 (O&M)
SHREE GANESH SOLVEX PVT LTD Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

341. CWP-29574-2024 (O&M)
M/S LAKSHMI INDUSTRIAL CORP Petitioner(s)
V/S
THE STATE OF HARYANA AND OTHERSRespondent(s)

342. CWP-29618-2024 (O&M)

UMESH KUMAR		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		343. CWP-29745-2024 (O&M)
M/S SMART CITY DEPARTMENTAL STORE, FARIDABAD		
		FARIDABAD..... Petitioner(s)
	V/S	
STATE OF HARYANA AND OTHERS		.....Respondent(s)
		344. CWP-29741-2024 (O&M)
MS LAXMI STEEL TRADERS		..... Petitioner(s)
	V/S	
THE STATE OF HARYANA AND OTHERS		.....Respondent(s)
		345. CWP-29219-2024 (O&M)
SANJAY TRADING CORPORATION	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS	Respondent(s)

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		346. CWP-29398-2024 (O&M)
M/S SATNAM OILS PVT LIMITED THROUGH ITS AUTHORIZED		
REPRESENTATIVE ARUN KUMAR	 Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		347. CWP-29416-2024 (O&M)
M/S		
S CHICAGO FLEX PRINTING		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
OTHER		
		348. CWP-29420-2024 (O&M)
SHADI RAM DES RAJ		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		349. CWP-22543-2024 (O&M)

M M RICELAND PRIVATE LIMITED Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

350. CWP-22334-2024 (O&M)

M/S KISSAN BATTERY HOUSE, THROUGH ITS PROPRIETOR MONU
JOSHI Petitioner(s)
V/S
UNION OF INDIA, THROUGH ITS SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE AND OTHERSRespondent(s)

351. CWP-22387-2024 (O&M)

M/S SHIV SHAKTI IRON AND STEEL INDUSTRIES Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

352. CWP-22398-2024 (O&M)

PUNJ AAB AGRO INDUSTRIES Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
353. CWP-22400-2024 (O&M)
PUNJ AAB AGRO INDUSTRIES Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

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354. CWP-22538-2024 (O&M)
SHIVA RICE AND GENERAL MILLS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
355. CWP-22551-2024 (O&M)
SINGLA RICE AND GENERAL MILLS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
356. CWP-22555-2024 (O&M)

M/S RAM CHAND GUPTA AND SONS	.....	Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	.....	Respondent(s)
SM TRADERS	357. CWP-22558-2024 (O&M)	Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS	.....	Respondent(s)
	358. CWP-22570-2024 (O&M)	
H M RICE MILLS	.....	Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS	.....	Respondent(s)
	359. CWP-22577-2024 (O&M)	
M M COTTON FACTORY	.....	Petitioner(s)
V/S		
UNION OF INDIA AND OTHERS	.....	Respondent(s)
COLLEGE ESTATE PVT LTD	360. CWP-22960-2024 (O&M)	Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	.....	Respondent(s)
	361. CWP-23112-2024 (O&M)	
M/S		
S METAL WORKS	.....	Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	.....	Respondent(s)
	362. CWP-23114-2024 (O&M)	
TOHFA AND COMPANY	Petitioner(s)
V/S		
STATE OF PUNJAB AND OTHERS	Respondent(s)

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M/S JAI BHARAT TRADERS	363. CWP-30557-2024 (O&M)	Petitioner(s)
V/S		
STATE OF HARYANA AND OTHERS	Respondent(s)
	364. CWP-30545-2024 (O&M)	

SHREE VARDHMAN INFRAHOMES PRIVATE LIMITED AND ANOTHER
..... Petitioner(s)
V/S
STATE OF HARYANA AND OTHERSRespondent(s)

365. CWP-23119-2024 (O&M)

M/S KOMAL STEELS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

366. CWP-23127-2024 (O&M)

MAHA LUXMI RICE AND GENERAL MILLS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

367. CWP-23383-2024 (O&M)

M/S UNICHARM INDIA PRIVATE LIMITED Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

368. CWP-23417-2024 (O&M)

M/S P P CASTINGS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

369. CWP-23419-2024 (O&M)

M/S SARTAJ INTERNATIONAL Petitioner(s)
V/S
UNION OF INDIA & ORSRespondent(s)

370. CWP-30616-2024 (O&M)

M/S TAJ FOOD WORLD Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

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371. CWP-23796-2024 (O&M)

ABHISHEK MALHOTRA	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)
		372. CWP-23802-2024 (O&M)
PAWAN SEHGAL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		373. CWP-23804-2024
		2024 (O&M)
VARINDER GUPTA		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		374. CWP-23815-2024 (O&M)
VARINDER KUMAR		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		375. CWP-24009-2024 (O&M)
MS SINGLA SOAP FACTORY		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		376. CWP-30381-2024 (O&M)
MS NATIONAL STEEL ROLLING MILL		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		377. CWP-30735-2024 (O&M)
M/S SURYA TRADING CO		..... Petitioner(s)
	V/S	
UNION OF INDIA AND OTHERS		.....Respondent(s)
		378. CWP-24015-2024 (O&M)
MS H S STEEL INDUSTRIES		..... Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS		.....Respondent(s)
		379. CWP-24023-2024 (O&M)
MS GAURAV IMPERIAL CORPORATION	 Petitioner(s)
	V/S	
STATE OF PUNJAB AND OTHERS	Respondent(s)

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380. CWP-24032-2024 (O&M)

M/S

S H S STEEL INDUSTRIES

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

381. CWP-24036-2024 (O&M)

M/S MAHA SHAKTI AGRO INDUSTRIES AND OTHERS

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

382. CWP-25302-2024 (O&M)

M/S AIMS RETAIL SERVICES PVT LTD

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

383. CWP-30370-2024 (O&M)

R K TRANSPORT CO

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

384. CWP-30841-2024 (O&M)

M/S NARINDER SINGH KANAKWAL GOVERNMENT CONTRACTOR AND
OTHERS

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

385. CWP-30808-2024 (O&M)

M/S RAYMOND APPAREL LTD

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

386. CWP-30882-2024 (O&M)

M/S

S SONA TRADING CO GURUGRAM

..... Petitioner(s)

V/S

THE STATE OF HARYANA AND OTHERS

.....Respondent(s)

387. CWP-30969-2024 (O&M)

PRINCE STEEL INDUSTRIES

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

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388. CWP-30972-2024 (O&M)

JAI SHREE RAM MACHINERY WORKS

V/S

..... Petitioner(s)

UNION OF INDIA AND OTHERS

.....Respondent(s)

389. CWP-30901-2024 (O&M)

MS B M INDUSTRIES

V/S

..... Petitioner(s)

THE STATE OF HARYANA AND OTHERS

.....Respondent(s)

390. CWP-30935-2024 (O&M)

M/S BITTU FASHIONERS 26

V/S

..... Petitioner(s)

UNION OF INDIA AND OTHERS

.....Respondent(s)

391. CWP-31331-2024 (O&M)

EXPERION DEVELOPERS PRIVATE LIMITED Petitioner(s)

V/S

EXCISE AND TAXATION OFFICER CUM PROPER OFFICER AND
OTHERS

.....Respondent(s)

392. CWP-20386-2024 (O&M)

BHAWANI FOODS

V/S

..... Petitioner(s)

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

393. CWP-20416-2024 (O&M)

USHA IMPEX

V/S

..... Petitioner(s)

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

394. CWP-21814-2024 (O&M)

M/S GAGAN BUILDERS ENGINEER AND CONTRACTOR

..... Petitioner(s)
V/S
THE EXCISE AND TAXATION OFFICER CUM PROPER OFFICER WARD
8 UT CHANDIGARH AND OTHERSRespondent(s)
395. CWP-22014-2024 (O&M)
M/S COSMIC TRADERS Petitioner(s)
V/S
THE EXCISE AND TAXATION OFFICER WARD NO 3 CHANDIGARH AND
OTHERRespondent(s)

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396. CWP-22162-2024 (O&M)
M/S VARDHMAN TELE MARKETING Petitioner(s)
V/S
STATE OF HARYANA AND OTHERSRespondent(s)
397. CWP-22210-2024 (O&M)
SHIVA POULTRY EQUIPMENTS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)
398. CWP-22350-2024 (O&M)
M/S AGGARWAL RICE AND GEN MILLS Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)
399. CWP-31371-2024 (O&M)
M/S MAHADEV WIRES Petitioner(s)
V/S
STATE OF HARYANA AND OTHERSRespondent(s)
400. CWP-31387-2024 (O&M)
M/S GOYAL AUTOMOBILES Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

401. CWP-31390-2024 (O&M)

M/S KOHLI ELECTRONICS AND ELECTRICALS
ELECTRICALS..... Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERS
0Respondent(s)

402. CWP-31420-2024 (O&M)

FACILITATORS Petitioner(s)
V/S
ASSISTANT COMMISSIONER OF STATE TAX AND OTHERS
.....Respondent(s)

403. 274

274-CWP-3336-2024 (O&M)

M/S SHREE DURGA JI RICE MILLS AND OTHERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

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404. 275
275-CWP-3439-2024 (O&M)

SHREE RADHEY RADHEY RICE MILL Petitioner(s)
V/S
UNION OF INDIA & ORSRespondent(s)

405. 276
276-CWP-3573-2024 (O&M)

M/S AIRBNB
BNB PAYMENTS INDIA PVT. LTD. Petitioner(s)
Vs.
UNION OF INDIA &ANOTHERRespondent(s)

277 (2 cases)

406. 277
277-CWP-4149-2024 (O&M)

M/S RECKITT BENCKISER (INDIA) PVT. LTD. Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERSRespondent(s)

407. 277/2

277/2-CWP-7158-2024 (O&M)

LALLY MOTORS INDIA PVT LTD

..... Petitioner(s)

V/S

UNION OF INDIA & ORS.

.....Respondent(s)

408. 278-CWP-4182-2024

2024 (O&M)

M/S OM PARKASH SUBHASH CHANDER

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

279 (2 cases)

409. 279

279-CWP-4942-2024 (O&M)

M/S CHANDIGARH DISTILLERS AND BOTTLERS LTD.

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

410. 279/2

279/2-CWP-9265-2024 (O&M)

M/S PATIALA DISTILLERS AND MANUFACTURERS LTD

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

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411. 280

280-CWP-6181-2024 (O&M)

M/S TOSHIBA INDIA PRIVATE LIMITED

..... Petitioner(s)

V/S

UNION OF INDIA & ORS

.....Respondent(s)

412. 281

281-CWP-8671-2024 (O&M)

M/S BS AGRO INDUSTRIES AND OTHERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

282 (3 cases)

413. 282
282-CWP-15739-2024 (O&M)

M/S RECKITT BENCKISER INDIA PVT LTD Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

414. 282/2
282/2-CWP-15742-2024 (O&M)

M/S GOEL ELECTRONICO Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

415. 282/3
282/3-CWP-15756-2024 (O&M)

M/S SWAMI AUTOCARE PVT LTD Petitioner(s)
V/S
STATE OF PUNJAB & ORS.Respondent(s)

416. 283 - CWP-18335-2024 (O&M)

VINOD RICE AND AGRO MILLS AND OTHERS Petitioner(s)
V/S
UOI & ORS.Respondent(s)

417. 284 - CWP-21270-2024 (O&M)

M/S DASHMESH INDUSTRIES AND OTHERS Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

418. 285
285-CWP-25139-2024 (O&M)

M/S RV IMPEX Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

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419. 286
286-CWP-31176-2024 (O&M)

M/S SHIVALIK LABOUR AND CONSTRUCTION SOCIETY LTD

..... Petitioner(s)

V/S

STATE OF PUNJAB AND OTHERS

.....Respondent(s)

420. 287

287-CWP-31229-2024 (O&M)

GAURAV CHADHA

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

421. 288
288-CWP-31363-2024 (O&M)

M/S JAI BHAGWATI RICE GRAM UDYOG SAMITI

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

422. 289
289-CWP-31482-2024 (O&M)

M/S JST PIPES

..... Petitioner(s)

V/S

UNION OF INDIA AND OTHERS

.....Respondent(s)

423. 290
290-CWP-31499-2024 (O&M)

M/S BHARAT ELECTRONICS LTD

..... Petitioner(s)

V/S

UOI AND OTHERS

.....Respondent(s)

424. 291
291-CWP-31512-2024 (O&M)

M/S SR DIGIPRINT SOLUTIONS

..... Petitioner(s)

V/S

STATE OF PUNJAB & ORS.

.....Respondent(s)

425. 292
292-CWP-32207-2024 (O&M)

M/S RTS HOLIDAYS AND RESORTS

..... Petitioner(s)

V/S

UOI & ORS.Respondent(s)

426. 293

293-CWP-32218-2024 (O&M)

M/S RTS HOLIDAYS AND RESORTS

..... Petitioner(s)

V/S

UOI & ORS.Respondent(s)

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427. 294

294-CWP-32233-2024 (O&M)

M/S P.P ROLLING MILLS MANUFACTURING CO PVT LTD

..... Petitioner(s)

V/S

STATE OF HARYANA AND ORSRespondent(s)

428. 295

295-CWP-32329-2024 (O&M)

GURDEV INFRA PROJECT PRIVATE LIMITED

..... Petitioner(s)

V/S

EXCISE AND TAXATION OFFICER CUM STATE TAX OFFICER AND
OTHERS

.....Respondent(s)

429. 296

296-CWP-32432-2024 (O&M)

M/S AJMER MALIK AND ASSOCIATES

..... Petitioner(s)

V/S

EXCISE AND TAXATION OFFICER CUM STATE TA

TAX OFFICER WARD 8

MOHALI AND ORS.

ORS

.....Respondent(s)

430. 297

297-CWP-32474-2024 (O&M)

M/S SHREE KRISHNA IMPEX Petitioner(s)
V/S
STATE OF PUNJAB AND ORS.Respondent(s)

431. 298
298-CWP-32497-2024 (O&M)

M/S AMAN TRADING COMPANY Petitioner(s)
V/S
THE EXCISE AND TAXATION OFFICER CUM STATE TAX OFFICER,
WARD NO 6, MOHALI AND OTHERSRespondent(s)

432. 299
299-CWP-32511-2024 (O&M)

M/S APEX AGENCIES PROPRIETORSHIP AMAN SINGH KAKAR Petitioner(s)
V/S
EXCISE AND TAXATION OFFICER CUM PROPER OFFICER AND
OTHERSRespondent(s)

433. 300
300-CWP-32515-2024 (O&M)

A R ENTERPRISES Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

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434. 106 - CWP-32693-2024
2024 (O&M)
JAGBIR SINGH SOKHI Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)
435. 110 - CWP-32713-2024
2024 (O&M)

M/S ATTAR LOGISTICS PRIVATE LIMITED Petitioner(s)
V/S

STATE OF PUNJAB AND OTHERS	.....Respondent(s)
436.	113 - CWP-32722-2024 (O&M)
M/S SWATI INDUSTRIES	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND OTHERS	.....Respondent(s)
437.	117 - CWP-32726-2024 2024 (O&M)
M/S NEW CHETINDER TRADING CO	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND OTHERS	.....Respondent(s)
438.	119 - CWP-32729-2024 2024 (O&M)
M/S J.B.D. DIESELS	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
439.	120 - CWP-32735-2024 2024 (O&M)
M/S NEW CHETINDER TRADING CO	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND OTHERS	.....Respondent(s)
440.	121 - CWP-32738-2024 2024 (O&M)
M/S HERO VALVES	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND OTHERS	.....Respondent(s)
441.	132 - CWP-31635-2024 (O&M)
CEIGALL INDIA LIMITED Petitioner(s)
V/S	
UNION OF INDIA AND ORSRespondent(s)

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M/S INDUS TOWERS LIMITED Petitioner(s)
V/S	
STATE OF HARYANA AND ORSRespondent(s)
443.	134 - CWP-31640-2024 (O&M)
R.S STEEL TRADERS	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
444.	135 - CWP-31641-2024 (O&M)
R K STEEL ROLLING MILLS THR PARTNER RAMAN KHOSLA	..... Petitioner(s)
V/S	
UNION OF INDIA AND ORS	.....Respondent(s)
445.	136 - CWP-31671-2024 (O&M) 2024 (O&M)
M/S INDUS TOWERS LIMITED	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND OTHERS	.....Respondent(s)
446.	137 - CWP-31884-2024 2024 (O&M)
M/S MANPOWER PRIME SOLUTIONS	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
447.	138 - CWP-31885-2024 2024 (O&M)
M/S DHANUSH METALS	..... Petitioner(s)
V/S	
STATE OF PUNJAB AND OTHERS	.....Respondent(s)
448.	139 - CWP-31927-2024 (O&M) 2024 (O&M)
M/S KTS VENTURES	..... Petitioner(s)
V/S	
UNION TERRITORY OF CHANDIGARH AND OTHERS	.....Respondent(s)
449.	140 - CWP-31938-2024 (O&M)
M/S THE MOHALI CLUB Petitioner(s)
V/S	
UNION OF INDIA AND OTHERSRespondent(s)

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450. 141 - CWP-32060-2024(O&M)
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M/S B.B.N ENGINEERING Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

451. 142 - CWP-32558-2024(O&M)

M/S S D ENGINEERSTECH PRIVATE LIMITED Petitioner(s)
V/S
THE STATE OF HARYANA AND OTHERSRespondent(s)

452. 143 - CWP-32559-2024(O&M)
2024(O&M)

M/S A.B. SUGARS LIMITED Petitioner(s)
V/S
STATE OF PUNJAB AND OTHERSRespondent(s)

453. 144 - CWP-32562-2024(O&M)
2024(O&M)

S VIJAY LAXMI AND GENERAL MILLS AND OTHERS
M/S OTHERS..... Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

454. 145 - CWP-32563-2024 (O&M)

KAPOTECH INDUSTRIES Petitioner(s)
V/S
UNION OF INDIA AND OTHERSRespondent(s)

455. 146 - CWP-32564-2024 (O&M)

RAJPAL SINGH AND OTHERS Petitioner(s)
V/S

UNION OF INDIA AND OTHERS	.....Respondent(s)
456.	147 - CWP-32566-2024 (O&M) 2024 (O&M)
MEET IMPEX	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
457.	148 - CWP-32571-2024 (O&M)
M/S RKV INFRAPROJECTS P LTD Petitioner(s)
V/S	
UNION OF INDIA AND OTHERSRespondent(s)

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458.	149 - CWP-32577-2024 (O&M)
M/S RKV INFRAPROJECTS PRIVATE LIMITED Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
459.	150 - CWP-32579-2024 (O&M)
EXPERION DEVELOPERS PRIVATE LIMITED	..... Petitioner(s)
V/S	
EXCISE AND TAXATION OFFICER CUM PROPER OFFICER AND OTHERS	.....Respondent(s)
460.	151 - CWP-32585-2024 (O&M)
M/S RKV INFRAPROJECTS PRIVATE LIMITED	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
461.	152 - CWP-32597-2024 2024 (O&M)
M/S SYNDICATE BANK	..... Petitioner(s)
V/S	

UNION OF INDIA AND OTHERS	.....Respondent(s)
462.	CWP-9423-2024 (O&M)
CAPITAL GASES	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
463.	CWP-8134-2024 (O&M)
M/S KCC BUILDCON PVT. LTD.	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
464.	CWP-9906-2024 (O&M)
M/S BARNALA RICE MILLS	..... Petitioner(s)
V/S	
UNION OF INDIA AND OTHERS	.....Respondent(s)
465.	CWP-14027-2024
	2024 (O&M)
M/S NEW INDIA CONTRACTORS AND DEVELOPERS PVT. LTD. Petitioner(s)
V/S	
UNION OF INDIA AND OTHERSRespondent(s)

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

Present: Mr. Puneet Bali, Sr. Advocate, and
Mr. G.Shivdass, Sr. Advocate,
Mr. Surjeet Bhadu, Advocate,
Mr. Veer Singh, Advocate,
Mr. RupenderSinhmar, Advocate,
Mr. Karan Sachdev, Advocate,
Ms. Sanya Thakur, Advocate and
Mr. Agam Bansal, Advocate
Ms. Kanika Malhotra, Advocate,
for the petitioner(s) in CWPs
CWPs-19106,
19106, 32579, 32597, 31331,

23383, 8133 and 16157 of 2024.

Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate and
Mr. Yugank Goyal, Advocate
for the petitioner(s) in CWP-4151
CWP 4151-2024.

Mr. Sandeep Goyal, Advocate,
Ms. Nazuk Singhal, Advocate
Mr. Rishab Singla, Advocate,
for the petitioner(s) in CWPs-1138,
CWPs 1138, 32713, 31885, 31927, 1140,
4325, 2989, 3737, 3801, 6626, 6634, 6994, 7131, 8135, 8276,
8115, 10092, 10642, 11514, 12574, 14170, 14206, 14159, 4519,
3555, 4023, 4747, 4774, 5079, 6792, 7393, 8684, 9093, 9107,
9678, 10982, 11237, 11660, 9230, 5596, 19895, 18955, 15901,
9000, 9082, 9274, 14373, 16155, 17362, 16335, 17195, 16338,
24558, 4238, 28343, 28336, 27816, 27811, 22859, 29616, 22387,
30557, 30545, 30808, 22162, 3336, 4149, 4182, 4942, 9265,
8671, 15739, 15742, 15756, 21270, 25139, 31176, 31499, 31512
of 2024.

Mr. Rishab Singla, Advocate, and
Mr. Rajat Bose, Advocate
for the petitioner(s) in CWP-6181
CWP 6181-2024

Mr. Rose Gupta, Advocate with
Ms. Garima Modi, Ms. Hardeep Kaur,
Ms. Yashika Walia, Advocates for the petitioners
in CWP-9956-2024
CWP and CWP-20830
20830-2024.

Mr. Jatin Harjai, Advocate,
Mr. Mohit Soni, Advocate and
Mr. Rohan Agarwal, Advocate,
for the petitioner(s) in CWP-12057
CWP 12057-2024.

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Mr. J.S. Bedi, Advocate and Mr. Samyak Jain, Advocate,
for the petitioner(s) in CWPs No.13024, 12987, 14138, 18310,
18280, 18357, 18312, 18332, 19505, 18330, 18313, 18346,
18285, 25797, 21967, 22733, 18342, 19515, 18306, 21050,
21048, 21047, 21466, 21436, 21439, 21481, 29416, 25749,
27765, 21453, 21037, 16019, 23560, 16032, 16024, 16049,
16056, 16033, 16820, 31371, 25270, 22697, 32733, 32738,
32726, 24567, 24566, 16675,
16675, 25697, 21980, 24549, 24525,
21991, 24009, 25785, 22695, 24032, 24023, 30616, 23119,
23114, 30381 of 2024.

Mr. Sushil K. Bhardwaj, Advocate for
Mr. Piyush Bansal, Advocate
for the petitioner(s) in CWPs
CWPs-10216, 11358, 31640, 31641,
20386, 653, 3710, 27606, 29398, 31387, 9395, 22334 of 2024

Mr. Mukul Singla, Advocate
for the petitioner(s) in CWP-29420
29420-2024.

Mr. Tarun Gulati, Sr. Advocate with
Mr. Kumar Sambhav, Advocate
Mr. Amrinder Singh, Advocate
Ms. Shreya Khunteta, Advocate and
Ms. Smiksha Uniyal, Advocate for the petitioner(s)
for the petitioner in CWP-6792-2024
CWP 2024 and CWP-6612-2024.

Mr. Amrinder Singh, Advocate
Ms. Shreya Khunteta,
Khunteta, Advocate and
Ms. Smiksha Uniyal, Advocate for the petitioner(s)
in CWP-20822, 17211 of 2024.

Mr. Amar Pratap Singh, Advocate and
Mr. Ankit Awal, Advocate,
for the petitioner(s) in CWP-7144
CWP 7144-2024.

Mr. Vikrant Kackria, Advocate
for the petitioner(s)
in CWPs 13689, 6030, 12013, 7556, 9415, 5364, 7670,
16951, 15918, 17337, 18012, 21814, 21990, 22014, 32432,
32329, 32511, 32497 of 2024.

Mr. Chetan Bansal, Advocate
for the petitioners in CWP-18964
CWP 18964-2024.

Mr. Vikas Aggarwal, Advocate
Mr. Paras Jain, Advocate
Advoc
Mr. Porush Jain, Advocate

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for the petitioner(s) in CWPs 16355, 17312, 30841, 6618 of 2024

Ms. Urvashi Dhugga, Advocate,
for the petitioner(s) in CWP-13341
CWP 13341-2024.

Mr. Aman Bansal, Advocate,
for the petitioner(s) in CWPs-11212,
11212, 1877, 19906, 18924, 21267,
14934 of 2024.
2024

Mr. Nitin Bhasin, Advocate
Mr. Varun Bansal and Mr. Ankit Dhiman, Advocate
Advocates,
for the petitioner(s) in CWPs-17361,
17361, 9075, 9282, 9284, 9003,
8997, 11522, 10091, 31229, 31482, 32729, 32515 of 2024.

Mr. Kamal Sawhney, Advocate,
Mr. Deepak Thakur, Mr. Rishabh Mishra, Ms. Akanksha
Wadhvani, Advocate for the petitioner(s) in CWP
CWP-3573-2024.

Mr. Vaibhav Gupta, Advocate,
for the petitioner(s) in CWP-25284
CWP 25284-2024.

Mr. Karan Talwar Mr. Kinshu Mittal, Advocate
Advocates,
for the petitioner(s) in CWP-6381
CWP 6381-2024.

Mr. Madhav Pokhrel, Advocate,
for the petitioner(s) in CWP-9809
CWP 9809-2024.

Mr. Tushar Jarwal, Advocate and
Mr. A.S. Narang, Advocate,
Ms. Ishita Kaur, Advocate
Ms. Manpreet Kaur, Advocate
for the petitioner(s) in CWPs-8676
CWPs 8676 and 1944 of 2024.

Mr. Sham Lal Saha, Advocate for
Mr. Anil Kumar Garg, Advocate,
Mr. Aashish Paul, Advocate
for the petitioner(s) in CWP-16154
16154-2024.

Mr. Tarang Goyal and Mr. r. Abhishek Garg, Advocate
Advocates
for the petitioner(s) in CWP-6807
CWP 6807-2024.

Mr. Vivek Sarin, Advocate and
Mr. Vishav Bharti Gupta, Advocate and
Ms. Mamta Gupta, Advocate,
for the petitioner(s)
in CWPs 5985, 11076, 12578, 28033 and 31420 of 2024

Mr. Daman Dhir, Advocate and
Ms. Raman Dhir, Advocate.
Advocate
for the petitioner(s) in CWP-12056
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Mr. Nikhil Goyal, Advocate,
Mr. Rana Gurtej Singh, Mr. Mukul Panpher, Mr. Parusha
Shridhar Ms. Kajal Garg, Advocate
Shridhar, Advocates for the petitioner(s) in CWPs-
CWPs
31635, 3871, 10569, 14177, 10577, 10589, 11121, 14368, 14346,
3714, 17354, 23567, 22543, 22398, 22400, 22538, 22551, 22558,
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2024.

Mr. Harsh Goyal, Advocate and
Ms. Dipsy Gupta, Advocate for the petitioners in CWP-11362-2024.
2024.

Mr. Chetan Jain, Advocate,
for the petitioner in CWP-11379-
CWP -2024, 11377-2024, 29870-2024
2024.

Mr. Rajiv Agnihotri, Advocate,
Mr. Mohit Bassi, Advocate,
for the petitioner(s) in CWPs-9000,
CWPs 9000, 29624, 29891, 10398, 25731,
16510, 19860, 29745, 30365, 22555, 29741, 25150, 23417,
14210, 29574, 31390, 28313, 28317
28317, 32474 of 2024.

Mr. R.K. Bajaj, Advocate,
Mr. Vishal Bajaj, Advocate for the petitioner(s)
in CWP-29618-2024.
CWP

Ms. Anjali Manish Priyadarshi, Advocate
Mr. Priyadarshi Manish, Advocate
Mr. Manu Loona, Advocate,
for the petitioner(s) in CWPs-23419
CWPs 23419-23558-2024.

Mr. Varlin Garg, Advocate,
for the petitioner(s) in CWPs-8192
CWPs 192& 8293-2024.

Mr. Deepak Gupta, Advocate for the petitioner
petitioner(s)
in CWPs
CWPs 7544, 20386, 30370, 20416, 22210, 14116 of 2024.

Mr. Shivam Sharma, Advocate
for the petitioner in CWP-14241-
CWP -2024.

Ms. Ramneek Kaur, Advocate and
Mr. Amit Aggarwal, Advocate
Mr. Kamal K. Sharma, Advocate,
Mr. Nikhil Sharma, Advocate,
Mr. Ravinder Kumar Panchal, Advocate and
Mr. Rajesh Tushar, Advocate,
Mr. Bharat Raichandani, Advocate,
Mr. Ishabh Verma, Advocate,
Mr. Himanshu Sinha, Advocate and
Mr. Gautam Goyal, Advocate with

Mr. Ashim Aggarwal, Advocate and

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Mr. Samayak Jain, Advocate,
Mr. Vikram Kakkar, Advocate,
Mr. M.S. Kapoor, Advocate,
Mr. Sudhir Malhotra, Advocate and
Ms. Kanika Malhotra, Advocate
Mr. Chanderhas Yadav, Advocate
Mr. N.K. Sharma, Advocate and
Mr. Bhavishay Sharma, Advocate
Ms. Nikita Sharma, Advocate for
Ms. Supriya Garg, Advocate,
Ms. Bhupinder Kaur, Advocate and
Ms. Ramneek Kaur Sandhu, Advocate
Mr. Vikrant A. Maheshwari, Advocate and
Ms. Nitika Sharma, Advocate
Ms. Divyanshi, Advocate,
Mr. Ishabh Verma, Advocate,
Mr. Vivek Vaibhav, Advocate,
Mr. Upender Gupta, Advocate,
Mr. Satyam Aneja, Advocate,
Mr. Rohit Kaura, Advocate
Ms. Shruti Mandora, Advocate,
Mr. Harsh Makhija, Advocate,
Mr. Rohit Jain, Advocate,
Mr. Aniket D. Agrawal, Advocate,
Mr. Gaurav Jaglan, Advocate,
Mr. Satyam Aneja, Advocate,
Mr. Shresth Arya,
Arya Advocate,
Mr. Shivam Yadav, Advocate,
Mr. Rohit Gupta, Advocate with
Ms. Navyug Geet Brar, Advocate
Mr. Anshuman, Advocate,
Mr. Rajendra Singh Rathore, Advocate
Mr. Abhishek Garg, Advocate,
Mr. Digvijay Nagpal, Advocate,
Mr. Pawan Kumar Pahwa, Advocate,
Mr. Peyush Pruthi, Advocate and

Mr. Nitish Bansal, Advocate,
Ms. Kajal Garg, Advocate for
Mr. Jaswinder Singh Bedi, Advocate,
Mr. Niren Sharma, Advocate,
Mr. Rahul Sateerja, Advocate,
Mr. A.S. Narang, Advocate,
Mr. Avneet Singh, Advocate and
Mr. Navdeep Monga, Advocate,
Mr. Malkit Singh, Advocate.
Mr. Harshabh Soni, Advocate,
Mr. Hrithik Chaudhary, Advocate and
Mr. Pranav Jain, Advocate,

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Mr. Harsh Goyal, Advocate,
Ms. Ambika Jindal, Advocate,
Mr. Pankaj Garg, Advocate,
Mr. Sachit Singla, Advocate,
Mr. Sonu

So Bhatia, Advocate
All for the petitioner(s).

Mr. Saurabh Kapoor, Addl. AG, Punjab with
Ms. Bhawna Gupta, Sr. DAG, Punjab.
Ms. Mamta Singla Talwar, DAG, Haryana.
Mr. Rishabh Kapoor, Sr. Standing Counsel
for the respondent(s) - CGST.
Mr. Anshuman Chopra, Senior Standing Counsel, with
Mr. Deepesh Kakkar, Advocate
for respondent No.1 in CWP-9816
CWP 9816-2024.

Mr. Naman Jain, Sr. Standing Counsel
for the revenue/Central CGST
(in CWP-27811,
CWP 27811, 27816, 18309, 24659, 10589, 4238 & 31229 of 2024).

Mr. Ajay Kalra, Sr. Standing Counsel with
Ms. Isha Janjua, Advocate for the revenue
in CWP-23560,

CWP 23560, 10642, 13343, 13356, 19515,
21267, 16820, 28847, 22558, 22577, 23144,
22570, 24558, 19895, 24665, 25150, 23542,
24659, 20384, 31080, 30616, 3005, 25797, 14935, 1656,
16019, 24009, 27765, 25749, 2584, 25697, 23119, 23114, 24036,
8133, 21814, 22859, 1138, 30735, 30228, 29398, 29020,
29015, 20830, 10577, 23127, 3439 of 2024.

Mr. Kunal Vinayak, Jr. Standing Counsel
for the respondents No.1, 2 and 3
in CWP-9432-2024.

Mr. Sarthak Gupta, Jr. Standing Counsel
for respondent(s) No.2
respondent and 3 in CWP
CWP-18346-2024,

CWP
CWP-18285-2024 and CWP-18332
18332-2024.

for respondents No.1, 3 and 4 in CWP
CWP-18313-2024.

for the respondents in CWP-30365
CWP 30365 & 9923 of 2024.

Mr. Ajay Jagga, Addl. Standing Counsel
Mr. Varun Veer Chauhan, Jr. Panel Counsel
Mr. Mohit Thakur, Advocate
for the respondent(s) in CWP-7670,
7670, 7544, 7158, 15918, 21814, 22014,
21990, 19505 & 16675 of 2024.

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Mr. Sanjiv Ghai, Advocate with
Mr. Parminder S. Kaul, Advocate,
for respondent/U.T. Chandigarh (in CWP
CWP-3210-2024).

Mr. Sunish Bindlish, Sr. Standing Counsel and
Mr. Viney Kumar, Advocate for respondents CBIC/CGST
(in CWP-24395,
CWP 29416, 25284, 14215, 6618, 10252, 16024,
15918, 31638, 31671, 13710, 31884, 25150, 17354, 19574,
32060 and 15756 of 2024).

Ms. Ridhi

idhi Bansal, Jr. Standing Counsel and

Ms. Sidhi

S Bansal, Advocate

for respondents CBIC/CGST

(in CWP-17362,

CWP 17362, 17361, 7534, 4023, 22555, 16049, 16033 of 2024).

Ms. Ekakshra

Ekakshra Mahajan Mandhar, Jr. Standing Counsel DGGI

for the respondent(s) in CWPs-6030

6030, 14210, 29616, 29420, 9282,

3210 of 2024.

Mr. Sagar Ratusaria, Jr. Standing Counsel

for respondents No. 2 and 3

(in CWP-16033-2024

CWP and CWP--18310-2024).

Mr. Sourabh Goel, Sr. Standing Counsel for the revenue in CWP-1877,

CWP 1877, 3210, 3801, 4519, 5022, 5079, 5364, 5596, 5985, 6381, 6624, 7131, 7144, 7155, 7544, 7556, 8133, 8692, 8800, 8997, 9003, 9075, 9083, 9230, 9254, 9282, 9395, 9423, 9923, 9956, 10091, 10092, 10216, 10573, 10642, 10982, 11076, 11212, 11122, 11237, 11356, 11358, 11362, 11366, 11522, 11528, 11950, 12358, 12365, 12380, 12578, 12737, 12895, 13341, 13343, 13345, 13356, 13665, 13715, 14131, 14138, 14141, 14230, 14241, 14305, 14319, 10848, 10861, 9415, 16675, 16157, 16155, 16355, 17195, 16297, 14368, 1731

17312, 2, 21047, 11366, 4149, 15379, 4942, 31229, 31635, 31638, 31640, 31671 and 31671 of 2024.

Mr. Amit Jhanji, Sr. Standing Counsel with

Mr. Sourabh Goel, Jr. Panel Counsel,

Ms. Anju Bansal, Advocate

Ms. Geetika Sharma, Advocate

Ms. Samridhi Jain, Advocate for UT Chandigarh

in CWP-3210,

CWP 3210, 3801, 7544, 9083, 24395, 7556, 8800, 9230, 8997, 10501, 10642, 9003, 9282, 11237, 9923, 11522, 13715, 12358, 1733, 14141, 9075, 14131, 12895, 17529, 24718, 29219, 18023 and 30935, 32515, 32511, 17354, 18309, 19895 and 31927 of 2024.

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Mr. Vivek Chauhan, Advocate for
or respondent/U.T.

Mr. Sumeet Jain, Advocate Addl. Standing Counsel,
Mr. Himanshu Arora, Advocate
for the respondent(s) - UT Chandigarh
(in CWP-8115-2024
CWP and 8688-2024).
2024).

Mr. Suman Jain, Senior Standing Counsel and
Mr. Shubham Jain, Advocate
for respondent-
respondent GST Department
in CWP-1138,

CWP 1138, 10493, 13710, 9906, 9590, 1877, 8276, 7131,
11358, 12380, 10216, 11528, 13665, 9395, 8692, 9254, 14230,
13341, 10573, 4151, 9093, 8804, 2989, 8407, 5017, 1140, 9678,
7155, 11366, 11212, 10982, 8135, 9956, 16154, 15170, 16055,
15783, 7427, 16513, 16510, 16784, 16338, 14728, 24720, 17223,
9000, 21267, 22543, 22558, 22570, 23127, 14935, 24036, 20386,
28033, 16820, 19515, 29398, 24394, 16820, 23560, 8671, 18335,
31884 and 21270 of 2024.
2024

Mr. Alankrit Bhardwaj,
Bhardwaj, Advocate, for CBIC and UOI
in CWPs-2989,

CWP 2989, 5079, 4747, 4774, 4942, 3737, 3435, 6065, 6381,
6994, 7158, 6807, 7544, 8055, 8135, 8193, 8293, 8295, 8579,
8688, 8676, 8684, 8997, 9075, 9274, 9282, 6634, 1138, 9678,
9809, 9953, 13579, 10501, 9284 and 13341 of 2024.

Dr. Sukant Gupta, Advocate Sr. Standing Counsel for CBIC in
CWP 5985, 6612, 10092, 10577, 10933, 10713, 11790, 14177,
CWP-5985,
23542, 21957 of 2024.

Mr. Prashant Rana, Jr. Standing Counsel
for respondents No. 1 and 2
(in CWP-11376-2024
CWP and CWP--11377-2024)
for respondents No. 4 and 5
(in CWP-17312-2024

CWP and CWP--16355-2024),
for the respondents (in CWP-14131
CWP 14131-2024).

Ms. Pridhi Sandhu, Sr. Standing Counsel
for the respondent(s) - in CWP
CWP-31176,
31176, 31387, 9230, 19860,
14141, 4325, 8579,
8579, 14177, 9083, 9107, 9284, 8676, 4774, 20822,
22398, 22400, 25302, 4238, 27811, 27816, 8671, 31482, 19302,
20822, 24665, 23114, 32564, 32566, 32233 & 31635 of 2024.

Mr. Umang Goyal, Advocate
for the respondent(s) CGST in CWP
CWP-14170, 18280 of 2024.

Mr. Akashdeep Singh, Advocate
for respondent No.3 in CWP-9064
CWP 9064-2024 and
for the respondent in CWP-6195-
CWP -2024.

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

SANJEEV PRAKASH SHARMA, J.

1. Th bunch of Writ Petitions, which have been tagged together by This the orders of this Court from time to time, raise raises important questions of law which is to be decided commonly.

commonly

2. In some of the Writ Petitions, challenge to the vires of Section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Act of 2017) has been made, and in n the other

cases, the notifications notification issued under Section 168-A 168 of the Act of 2017 are subject matter of challenge.

challenge The third bunch is of those Writ Petitions wherein aforesaid points have not been raised,, the notices issued to them have been belatedly have been challenged.

3. It would be apposite to notice the contentions raised by the various counsel for the parties which are as under:

under:-

4. Mr. Deepak Gupta, learned counsel appearing on behalf of the petitioner(s) has submitted that the Parliament introduced and passed Central Goods and Services Tax Bill No. 57 of 2017 as Money Bill by following the special procedure specified under Article 109 of the Constitution of India because the GST Bill deals with the imposition & abolition of tax(es). The GST Bill was passed in the Parliament on 29.03.2017 and assented by the worthy President on 12.04.2017 as Act No. 12 of 2017. The GST Act was rolled out on 01.07.2017.

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5. It is stated the amendment(s) amendment(s) in the GST Act, from its inception, is made by following the special procedure specified under Article 109 of the Constitution of India. The amendment in the GST Act, therefore, must be made by following the procedure specified under Article 109 of the Constitution of India.

6. It is also his submission that the whole world including India, in the year 2020, was suffering from Covid-19.

Covid 19. The World Health Organization (WHO) declared COVID-19 as pandemic. The Government of India, because of spreading of COVID-19,, in exercise of its power under section 6(2)(i) of the Disaster Management Act, 2005, issued first order bearing No. 40 40-3/2020 3/2020-DM-I(A) I(A) dated 24.03.2020 to take proactive measures to deal with the unprecedented global crisis of covid-19.

covid 19. The above said order dated 24.03.2020 was extended from time to time by the Government of India with necessary modifications. The Government of India vide order dated 21.12.2021 extended the strict guidelines including containment measures upto 28.02.2022. The crisis crisis of pandemic i.e. i.e.COVID-19,, thus, prevailed upto 28.02.2022.

7. It is further submitted that the worthy President, after considering the pandemic situation, exercised its power under Article 123 of the Constitution of India and promulgated promulgated the ordinance nam namely ely 'The Taxation and Other Laws(Relaxation Laws(Relaxation of Certain Provisions) Ordinance, 2020' 2020', No. 2 of 2020 dated 31.03.2020 (hereinafter called as

'Ordinance'). Section 8 of Chapter VII of the Ordinance, substantially amended the CGST Act by inserting section 168A therein. The above said Ordinance become becomes Act on 68 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters 29.09.2020 in the name of the 'Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020' (hereinafter called as 'TOLA'). The TOLA comes come into force w.e.f. 31.03.2020. Section 7 of C Chapter hapter VI of TOLA inserts section 168A in the CGST Act. Section 168A, thus, becomes part of the CGST Act w.e.f. 31.03.2020.

8. Learned counsel further submits that the Central Government,, in exercise of power under section 168A of the CGST Act, issued various ous notifications. Present case is of extension of time specified under section 73(10) of the CGST Act, therefore, following five notifications are relevant:

S. No.	Notification No.	Date
1.	35/2020-Central Central Tax	03.04.2020
2.	14/2021-Central Central Tax	01.05.2021
3.	13/2022-Central Central Tax	05.07.2022
4.	09/2023-Central Central Tax	31.03.2023
5.	56/2023-Central Central Tax	28.12.2023

9. The Central Government vide notifications dated 03.04.2020 & 01.05.2021 extended certain period except period specified under section 73(10) CGST GST Act. Notifications dated 05.07.2022, 31.03.2023 & 28.12.2023 partially modified the Notifications dated 03.04.2020 & 01.05.2021 and extended the period specified under Section 73 (10) of the CGST GST Act to issue an order. The detail of time extended by three notifications under section 73(10)of the CGST Act is as under: -

Notification No. 13/2022-Central 13/2022 Central Tax Dated 05.07.2022 Financial Year Prescribed Time Extended Time 2017-18 04.02.2023 30.09.2023 Notification No. 09/2023-Central 09/2023 Central Tax Dated 31.03.2023 69 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters 2017-18 04.02.2023 31.12.2023 2018-19 30.12.2023 31.03.2024 2019-20 30.03.2024 30.06.2024 Notification No. 56/2023-Central 56/2023 Central Tax Dated 28.12.2023 2018-19 30.12.2023 30.04.2024 2019-20 30.03.2024 31.08.2024

10. In relation to due date of o furnishing annual return, it is submitted by the learned counsel that Section 44 of the CGST Act (prevailed during July 2017 to March 2021) provides that annual return should be electronically filed in the prescribed form and manner on or before 31st day of December following the end of the concerned financial year. The detail of dates to file annual return is as under:

Financial Year Prescribed Date Extended Date 2017-18 31.12.2018 05.02.2020 2018-19 31.12.2019 31.12.2020 2019-20 31.12.2020 31.03.2021 Section 73(10) of the CGST Act specified time of three years from due date of furnishing of annual return to pass an order thereunder.

11. The GST, in the Parliament, was presented and passed as 'Money Bill' by following the special procedure specified under Article 109 of the Constitution of India. TOLA was neither introduced nor passed in the Parliament as 'Money Bill' by following the special procedure specified under Article 109 of the Constitution of India. TOLA, therefore, was an ordinary Act. It is submitted that object of TOLA was not to amend any Statute including the GST Act.

12. Section 168A was not part of the original CGST Act. Section 168A is inserted in the CGST Act vide section 7 of the TOLA w.e.f.

70 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters 31.03.2020. TOLA, as stated above, is an ordinary Act. Insertion of section 168A in the CGST Act, vide section 7 of the TOLA, amounts to an amendment in the CGST Act without following the special procedure specified under Article 109 of the Constitution of India. Insertion of section 168A in the CGST Act by TOLA, therefore, is invalid and ultra vires to the Constitution of India.

13. Learned counsel further submits that Section 168A of the CGST Act empowers the Central Government to extend following three times:

- i) Specified in: Means : Means time specified in the Act by the legislature;
- ii) Prescribed: Means : Means time prescribed by the rules made under the GST Act; and (S. 2(87)))
- iii) Notified: Means : Means time notified by notifications published in the manner prescribed. (S. 2(80)) Time is essence of the GST Act. Legislation, as an essential function, has a specified timeframe in the GST Act. Any delegation of authority to the government (subordinate legislation) to extend the time specified in the Act amounts to empowering the subordinate legislation to do an act of the legislature. Section 168A of the CGST Act, therefore, is ultra vires being excessive delegation to the extent it empowers the government to extend the time specified in the Act.

14. It is the further submission that the GST Council is a body constituted under Article 279A of the Constitution of India. Article 279A(4) of the Constitution of India empowers the GST Council only to make recommendation to the State and Union. GST Council, therefore, has no power except to make

recommendations. The Central Government,, in exercise of power under section 168A of the GST Act, issued vvarious arious notifications including three impugned ugned notifications. Following two Notifications ations are the very basis of various notifications issued under section 168A of the CGST Act:

S. No.	Notification No.	Date
1.	35/2020-Central Tax	03.04.2020
2.	14/2021-Central Tax	01.05.2021

15. The Central Government issued the above said two notifications without the recommendation of the GST Council. The contention is fortified with fact that the GST Council in its 40th& 43rd meetings dated 12.06.2020 & 28.05.2021 respectively, without its authority under Article 279A of the Constitution of India, ratified the above said two notifications. The above two basic notifications, therefore, are invalid being suffering from vice of necessary recommendation of the GST Council. The above said two basic notifications are invalid, therefore, subsequent notifications are also invalid because the foundation thereof, thereof is invalid. It is submitted, at cost of repetition, that above said two notifications dated 03.04.2020 & 01.05.2021 are the very basis of impugned three notifications and the said two notifications, in view of submissions made hereinabove, are invalid, therefore, the subsequent three impugned notifications are also invalid because the very foundation thereof thereof, is invalid.

16. The Central Government overnment issued impugned 3 notificat notifications ions beyond the ambit of section 168A of the GST Act because it:

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i) nowhere reveals the existence of COVID-19 at time of issuance thereof; and

ii) nowhere reveals that implementation of Section 73(10) of the Act was affected because of Covid at the time of issuance thereof.

The impugned three notifications are not fulfilling the necessary requirement(s) of section 168A of the CGST Act, therefore, are beyond the ambit of section 168A of the CGST Act. The GST authorities, during years 2020-21 21 & 2021-22, 2021 did their eir field work by registering the cases, arresting the tax evaders and by making recoveries. The GST authorities, therefore, can't say that implementation of section 73(10) of the CGST Act was affected. Extending time under section 73(10) of the CGST Act by y impugned notifications ations amounts amount to misuse use of process of law and a way to cover its failure.

17. Learned counsel further submits that the recommendation of the GST Council is necessary to issue notification under section 168A of the GST Act. The Central Government Gov without the recommendation of the GST Council issued Notification No. 56/2023-Central 56/2023 Central Tax dated 28.12.2023. The said Notification dated 28.12.2023, therefore, is invalid being suffering from the vice of lacking the necessary recommendation of the G GST ST Council.

Contention is fortified with case of M/s Barkataki Print and Media Services and Others versus Union of India and Others, 2024 (9) TMI 1398 (Gauhati).

18. It is submitted, with due respect, that the legislature by performing its essential legislative function has specified time in section 73 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters 73(10) of the CGST Act. Only legislature, therefore, has an authority to amend section 73(10) of the GST Act by extending the time specified therein. The legislature till date has not amended section 73(10) of the GST Act to extend the time specified therein. The notifications extending time under section 73(10) of the GST Act is nothing but an amendment in section 73(10) of the GST Act to the extent it specifies the time to issue an order thereunder. The notifications extending the time under section 73(10) of the GST Act, therefore, are invalid.

19. Section 168A empowers the Government (subordinate legislature) to issue notification thereunder. The Government is not a plenary legislature, but a subordinate legislature which has no authority to make/amend/alter the statute in any form and in any manner. The impugned notifications, in real sense, have amended section 73(10) 73(10) of the CGST Act by extending time specified therein. The impugned notifications, therefore, are illegal to the extent it extends the time specified under section 73(10) of the CGST Act.

20. In addition to and without prejudice to above, following are the submissions of the learned counsel relating to respective State GST Act(s) Act(s):-

U.T GST Act::

The U.T. GST Act, by virtue of section 21, adopts provisions of the CGST Act. Section 168A of the CGST, therefore, becomes part of U.T GST Act as section 168A of the U.T GST Act w.e.f. 31.03.2020.

74 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters Section 168A of the GST Act empowers the government to issue notification thereunder. Section 2(6) of the U.T of the GST Act defines 'Government' as 'Administrator Administrator or authority or officer authorized to act as Administrator'.

Section 168A read with section 2(6) of the U.T GST Act does not empower the central Government to issue notification thereunder.

Notifications issued by the Central Government for the purpose of U.T GST Act, therefore, are illegal being suffering from vice of proper and valid authority because the central Government does not come under definition of 'Government' 'Government' as defined under section 2(6) U.T GST Act.

Punjab GST Act:

Act The State Legislature, vide Section 12 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020, inserts section 168A in the Punjab GST Act w.e.f. 15.10.2020. The State Government failed to appoint date for section 12 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020. Section 168A of the PGST Act, therefore, did not come into force. Contention is fortified with fact that the state legislature, vide section 38 of the Punjab Goods and Services Tax (Amendment) Act, 2024, gave retrospective effect to Section of the 168A PGST Act. It is apt to submit here that the State Government Government,, as on date, has not appointed any date for the enforcement of section 38 of the Punjab 75 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters Goods and Services Tax (Amendment) Act, 2024. Section 168A of the PGST Act, as on date, therefore, is not in force.

Section 168A of the PGST Act is not in force, therefore, the notifications issued thereunder are invalid and not sustainable in law.

Haryana GST Act:

Act Section 2 of the Haryana Goods and Services Tax (Amendment) Ordinance, 2020 dated 28.04.2020 (hereinaft (hereinafter er called as 'Ordinance') inserts section 168A in the HGST Act w.e.f. 31.03.2020.

The Ordinance took colour of Act vide 'The Haryana Goods and Services Tax (Amendment) Act, 2020 (hereinafter called as 'Amendment Act'). The Government Government,, vide Notification No. Leg. 35/2020 dated 30.09.2020, notifies the Amendment Act. The Amendment Act, thus, comes come into force on 30.09.2020. Section 12 of the Amendment Act inserts section 168A in the HGST Act w.e.f. 30.09.2020.

The State Government issued two notifications No. 43/GST-2 2 & No. 19/GST-2 2 dated 07.05.2020 & 21.05.2021 respectively without the recommendation of the GST Council. The contention is fortified with fact that the GST Council in its 40th& 43rd meeting eeting ratified the above said two notifications without its authority as bestowed thereupon by Article 279A of the Constitution of India. The Notification No. 43/GST-22 & 19/GST Notifications 19/GST-2 2 dated 07.05.2020 & 76 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters 21.05.2021 respectively,, therefore, are invalid because suffering from vice of necessary necessary recommendation.

Notification No. 43/GST-22 & 19/GST

21.05.2021 respectively are the basis of notifications whereby the Government extends time to issue order under section 73(10) of the HGST Act. The very basis of impugned notifications are invalid, therefore, subsequent impugned notifications extending time under section 73(10) HGST Act, Act are invalid.

21. Mr. Amrinder Singh, Advocate Advocate,, appearing on behalf of the petitioner(s) in CWPs No. 17211 and 20822 of 2024 submits that tthe he counsel for Central Tax has stated that the GST Implementation Committee ((GIC GIC) could take necessary steps for the purpose of extending the time periods under Section 73 of the CGST Act. Accordingly, Notification No. 56/2023 dated 28.12.2023 was issued. The counsel counsel placed heavy reliance on the source of power of the GIC i.e. the recommendation in the 14th and 22nd GST Council Meetings held on 18/19.05.2017 and 06.10.2017 respectively. The 22nd GST Council Meeting recommended modifying the procedure for the GIC to look look into urgent procedural issues.

22. At this juncture it is apposite to recollect the state of GST readiness and implementation in India in FY-

FY-2017-18.

18. It is in this background that the GIC was setup. The procedural issues plaguing the implementation of GST were sought to be addressed by the GIC. It is submitted that the aspects as to whether the time period for passing an order is to be extended and by how much, is a substantive policy issue and beyond the remit of the GIC. The 77 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters specific stand of the Department Department before the Hon'ble Allahabad High Court in respect of the challenge to Notification No. 9/2023 dated 31.03.2023 was that the consideration of the extension of limitation is a policy matter and cannot be questioned in a writ court. The Hon'ble Court held that the same is a legislative function. He has relied on the decision of M/s Graziano Trasmissioni v. Goods and Service Tax, (2024) 19 CENTAX 82 (All.)

23. It is submitted that the bar on the power of the proper officer from exercising the powers under Section Section 73 of the respective GST acts, after the prescribed period created a right in favour of the assessee. The effect of the extension notification is that even after the time period prescribed in the provision, the proper officer could issue a show cause notice and pass an adjudication order. Section 73 conferred a right both on the assessee as well as on the Department to pass an order order only before a crystalliz crystallized ed date. A right was conferred on the assessee not to face proceedings for a particular financial year to its prejudice after a particular date. That is a valuable right and could not be altered by the GIC taking decisions which are in the nature of policy matters. In fact the GST Council in the 21st Meeting noticed that the GIC has transgressed its limits limits previously as well by implementing decisions on policy issues. Therefore, once it is held that the timelines for the purposes of extension is a policy decision, within the domain of the legislature, it

was a policy matter which was prohibited for the GIC to take any decision decisions.. Even for the sake of argument it is assumed that the GIC was setup validly and it could have been delegated the powers for addressing urgent procedural issues, it is humbly submitted that the GIC could not have stepped into the domain of 78 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters policy matters and proceed to take decisions on matters which were solely within the sphere of the GST Council. Therefore, Notification No. 56/2023 dated 28.12.2023 is ultra vires the recommendations of the GST Council Council.

24. It is the submissions of the learned counsel regarding Notifications No. 9/2023 and 56/2023 are without jurisdictions, that S Section ection 168A of the Central Goods and Services Tax Act, 2017 ('CGST CGST Act') Act' empowers the Government to extend the time limit prescribe prescribed d in the Act for the actions which cannot be completed or complied with due to force majeure. The term 'Government' is defined as the Central Government under Section 2(53) of CGST Act, whereas the term 'Board' is separately defined under Section 2(16) of CGST Act as Central Board of Indirect Taxes and Customs ('CBIC')) constituted under the Central Boards of Revenue Act, 1963 ('Boards Boards Act').

Act'). It is pertinent to note that CGST Act has conferred separate powers on the Central Government and Board under differe different nt provisions of CGST Act. For illustration purposes - Section 164 empowers the Central Government to make the rules by notification for carrying out the provisions of the CGST Act. While Section 165 confers the power on Board to make regulations under the CGST Act. There are various instances under the CGST Act where different functions have been entrusted to the Board and the Central Government.

25. He relies on Carborundum Universal Ltd. v. Union of India, (1966) 61 ITR 269, 269, wherein the Hon'ble Madras High Court has held that the Central Government and Central Board of Direct Taxes ('('CBDT') ') are two different authorities and therefore, it is not open to CBDT to exercise the 79 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters powers conferred by the statute on the Central Government Boards Boards. Act itself make a distinction istinction between the Central Government and Central Board of Direct Taxes. Relying on Carborundum (supra) (supra),, the Hon'ble Madras High Court gave the same finding in G. Kuppuswamy Naidu Memorial Sports Trust v. Commissioner of Income-Tax Income Tax and Another, (1975) 99 ITR 530.. The Board and Government are separately defined under the CGST Act. Thus, the terms 'Board' and 'Government' Government' cannot be used interchangeably. In other words, the functions entrusted to the Government by the legislature cannot be performed by the Board. Hence, Notifications issued under Section 168A can only be issued by the Government.

26. It is further submitted that Notification No. 13/2022 13/2022-Central Central Tax dated 5.7.2022, issued under Section 168A, which extended the time limit to pass the Order under Section 73 for the financial year 2017 2017-2018 2018 was issued by the Under Secretary i.e.the Central Government. However, Notification No. 09/2023-Central 09/2023 Tax dated 31.3.2023 1.3.2023 ('('Notification 09/2023')) and Notification No. 56/2023-Central 56/2023 Tax dated 28.12.2023 ('('Notification Notification 56/2023') ') issued under Section 168A, which subsequently extended the time limit to pass the Order under Section 73 were issued by the Director, CBIC i.e., .e., by the

Board. Therefore, Notification 09/2023 and Notification 56/2023 issued by CBIC are without jurisdiction as the said Notifications were issued under Section 168A of the CGST Act, under which which, only Government is empowered to issue the Notifications.

Notificatio

27. The above submissions are in addition to the arguments made by the other learned counsels appearing for various petitioners.

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28. Mr. Veer Singh, learned counsel for the petitioner in CWP-32597-2024 2024 submits that the present Writ Petition has been filed challenging Notification 56/2023 dated 28.12.2023 on the ground that the said notification is ultra vires Section 168A of the CGST Act as the same has not been issued on the recommendation of the GST Council and that the circumstances mentioned in Section 168A relating to "force majeure" have not been satisfied in this case.

29. He further submits that, in light of the unprecedented circumstances caused by the COVID-19 COVID 19 pa pandemic, ndemic, the Hon'ble Supreme Court directed that the limitation period for filing petitions, suits, applications, appeals, and other proceedings would be suspended from March 25, 2020, to March 14, 2021. This suo motu order was further extended by another suo uo motu order dated January 10, 2022, which directed that the period from March 15, 2020, to February 28, 2022, be excluded while calculating the limitation period. (Pages 51-52 51 of the Compilation).

30. It is submitted that Section 168A of the GST Act, introd introduced uced through the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020, and later incorporated into the CGST Act, empowers the Government to extend timelines for GST compliance during extraordinary situations like the COVID-19 COVID pandemic.. The Board vide Circular No. 157/13/2021-GST GST dated July 20, 2021 (Pages 48 48-50 50 of the Compilation), clarified that the Supreme Court's suo motu order dated April 27, 2021, applies only to judicial and quasi-judicial quasi judicial proceedings, such as appeals, revisions, and petitions, and not to original adjudication or statutory compliance activities.

81 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters These compliance activities remain governed by the timelines prescribed under the GST Act and relevant notifications.

31. Pursuant to 168A and the Circular No. 157/13/2021 157/13/2021-GST ST dated July 20, 2021 the GST council issued various notifications extending the time to file GST returns and timelines for other procedural compliances. Further, Notification 13/2022- 13/2022 Central Tax dated 05.07.2022 and Notification No. 09/2023- Central Tax dated 31.03.2023 have been issued after recommendation from the GST Council for extending time limits for issuing adjudication order under Section 73(10) as indicated in the table supra. Assuming without admitting that the Supreme

Court's suo motu extension orders were applicable to proceedings related to issuance of orders, then the three year time limit for issuance of orders under Section 73(10) for the period 2019-20 20 would have begun from February 2022, as the due date for filing of the annual return for for the said year fell during the COVID COVID-19 19 period recognized by the Supreme Court. Accordingly, the three year time limit would expire on February 2025. This would render Section 168A, introduced through the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020, which allows for extensions in cases of force majeure (such as the COVID-19 COVID 19 pandemic), redundant. Consequently, the issuance of Circular No. 157/13/2021-GST 157/13/2021 GST dated July 20, 2021, along with the notifications issued under Section 168A, 168A, would become a meaningless exercise by the Legislature, Council, the Central Government and the Board [CBIC].

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32. It is hence submitted that when the understanding of the Government was was also that the Supreme Court suo motu extension order will have limited application to the extent of it not covering actions such as filing of returns, adjudication proceedings, etc., which is in line with the wordings and spirit of the order of the Hon'ble Supreme Court, then the same cannot be applied for determining the due date of adjudication proceedings. The decision of the Hon'ble Patna High Court to this extent is inconsistent with the understanding of CBIC itself.

33. In respect of ratification of Notification 56/2023 56/2023- Central Tax dated 28.12.2023, learned counsel has submitted that the same cannot be construed to be a 'Recommendation'. The petitioner submits that the proceedings of the GST Council are akin to parliamentary proceedings, as outlined in the rules of procedure and conduct of business of the GST Council, which were established during the first GST Council meeting (pages 11-30 30 of the compilation). It is submitted that the committee members are, in fact, legislators, and when an issue is presented to the GST Council, it is discussed and then put to a vote. Based on the number of votes in favour or against, the proposal is either approved or rejected, much like a bill being introduced in Parliament and put to a vote before becoming law.

34. It is submitted that ratification is different from recommendation.

In the present case, Notification 56/2023 dated December 28, 2023, was issued without any recommendation to the GST Council Council.. It was issued by the GST Implementation Committee (GIC), which lacks the authority to issue such notifications without the matter being proposed and decided upon by the 83 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters GST Council. In the 21st GST Council meeting, reiterated in the 45th meeting on September 17, 2021, (Pg 108 Para 7.9 of the compilation) it is explicitly stated that the GIC could decide only procedural matters and that for substantial policy-related issues, the GIC must send its recommendations to the GST Council, where decisions must be made through voting during a physical or virtual meeting. Therefore, ratifying a notification issued without recommendation to the council is

opposed to law.

35. Further, retrospective ratification of a notification is valid only if the notification was initially issued following the due procedure established by the Rules of Procedure and Conduct of Business in the GST Council, as adopted during the 1st GST Council meeting held on September 22-23, 2016.

Additionally, in the 22nd GST Council meeting held on 01.10.2017, it was deliberated that the ratification of the notifications issued on the recommendation of the GST Council Council was made mandatory. The aforesaid mandate was decided to be imposed as a result of the decision of this Hon'ble Court which discussed the discrepancies found between the GST Council recommendation and the actual text of the Notification (page no. 103 para 37 of the compilation).

36. In the said meeting it was also decided that since the circulars are not issued based on the recommendations of the GST Council, the same need not be ratified by the Council. In other words, the GST Council recommendation is sine qua non for the ratification of a Notification and therefore, ratification being a consequence of the recommendation of the GST 84 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters Council,, it cannot be said to be equivalent to the recommendations of the GST Council.

37. It is further submitted that while the initial notifications extending the time limit for issuing orders under Section 73(10) of the CGST Act, issued under Section 168A, cited COVID-19 COVID 19 and related restrictions as the basis for extension, the subsequent Notification No. 56/2023 was issued after these extensions. The earlier notifications had already extended the time limit for issuing orders for the financial year 2019-2020 until June 2024. However, Notification No. 56/2023 further extended this period to August 2024, again citing COVID-19 COVID and invoking Section 168A of the CGST Act. It is therefore submitted that Section 168A specifically applies only in situations of force majeure, which was not prevailing at the time of issuing Notification No. 56/2023, rendering the notification arbitrary and being issued with due abuse of process of law.

38. In light of the above submissions and the detailed submissions in the writ petition, Notification 56/2023 dated December 28, 2023, issued without the recommendation of GST Council, makes it ultra vires Section 168A of the CGST Act, 2017. Consequently, the impugned order issued pursuant to this notification is legally invalid and is liable to be quashed.

39. Learned counsel for the petitioner, Mr. Sandeep Goyal, submits that Section 73 lays down the provisions for determination of tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilized for any reason other than fraud or any wilful misstatement or suppression of facts. As per Section 73(10), a Proper Officer shall issue an order under 85 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters Section 73(9) within three years from the due date of furnishing Annual Returns for the Financial Year for which tax not paid or tax short part or ITC wrongly availed or utilized relates to or within three years from the erroneous refunds further, as per Section 73(2) the proper officer shall issue notice at least three months prior to the timeline specified under Section 73(10) for passing an order.

Accordingly, for the Financial Years 2017-18, 2018-19 and 2019-20, the last date for passing an order and issuance of a show cause notice is summarized as under:

Financial Due date of Last date to Last date to Year Annual pass order issue notice
Return 2017-18 18 05.02.2020 05.02.2023 04.11.2022 2018-19 19 31.12.2020 31.12.2023 30.09.2023 2019-20 20 31.03.2023 31.03.2024 30.12.2023

39. In respect of vires of Section 168-A, learned counsel submits that Section 168A has been inserted in the CGST Act and State GST Act vide Section 7 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 dated 29.09.2020. Section 168A has been inserted for the purpose of extension of time limit specified or prescribed or notified under the Act in respect of actions by way of notifications, which cannot be completed or complied with due to force majeure. Further, Section 168A (2) of the Act also empowers the Government to give a retrospective effect to such notification. Further, the term force majeure stands defined by explanation to Section 168A as a case of war, epidemic, flood, drought, fire, Time period extended vide Notification No. 06/2020 Central Tax dated 03.02.2020 Time period extended vide Notification Nos. 41/2020 Central Tax dated 05.05.2020, 80/2020 dated 28.10.2020 Time period extended vide Notification No. 95/2020 Central Tax dated 30.12.2020 and 04/2021 Central Tax dated 28.02.2021 86 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters cyclone, earthquake or any other other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act. It is also pertinent to mention that Section 168A states that the Government, which is a delegate in the present case, shall exercise this power only upon the recommendation of the GST Council.

40. It is further submitted that at the outset it is submitted that Section 168A itself is ultravires for the reasons that it results in excessive delegation to the Government for the reason that by way of Section 168A, the power to amend the Act itself stands delegated. The limitation for passing an order under Section 73 and issuance of a show cause notice has been prescribed under Section 73 itself. Therefore, by way of Section 168A, the Parliament has delegated an essential legislative function of amendment of the Act leading to excessive delegation. It is submitted that essential legislative functions cannot be delegated upon the executives. In this regard reliance is placed on *Mill Mazdoor Sabha v. Union of India*, held being placed upon *Jalan Trading Co. Pvt. Ltd.*

that delegated legislation cannot go as far as amendment of the substantial provision of the Act which is the function of the legislature. Thus, Section 168A is ultravires the Constitution of India for the reason that it is excessive delegation of the legislative powers to the executive resulting in alteration and modification of substantial provisions of the Act.

41. Learned counsel further submits that GST Council is a constitutional body formed under Article 279A of the Constitution of India.

As per Article 279A(1), the President shall within 60 days of commencement 1966 SC online SC 88, 88 para 21 87 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters of 101st Amendment Act, by order, constitute a Council to be called the Goods and Services Tax Council. Article 279A(2) prescribe the Members of the GST Council, which include Union Finance Minister, Union Minister of State in charge of Revenue or Finance, Minister in charge of Finance or Taxation or any other Minister nominated by each State Government. As per Article 279A(4), the scope of work of GST Council has also been defined which includes any other matter relating to Goods and Services Tax as the Council may decide. Article 279A(9) prescribes the procedure for making any decision. As per the said procedure, any decision of GST Council shall be meeting, by a majority of not less than 3/4th of the weighted votes of taken at a meeting, the Members present and voting while determining such weight, the following principles shall be adhered to:

i. The vote of Central Government shall have weightage of one third of the total votes cast; and ii. The votes of all the State Governments taken together shall have a weightage of two-thirds thirds of the total votes cast, in that meeting.

42. It is further submitted that the term "recommendation" has not been defined under any Act or the constitution.

on. However, the Hon'ble Supreme Court in the case of V.M. Kurain v. State of Kerala⁵ held that the word recommendation is "a statement expressing commendation or a message of this nature". It was further held that since the relevant act did not define recommendation, it had to be understood in the context of the Act itself. In the context of the GST provisions, it is submitted that the term recommendation (2001) 4 SCC 215, para 7.

88 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters should be interpreted to mean deliberation, application of mind and thereafter commendation of a particular act or omission. GST Council is a constitutional body formed with the aim to promote the principle of cooperative federalism with regard to GST. The same was also noted by the Hon'ble Supreme Court in the case of Union of India v. Mohit Minerals⁶ wherein the Hon'ble Supreme Court held that the GST Council was intended to be a decision making authority whose recommendations transform into legislation.

43. It is his further submissions that the GST Council in its 14th Meeting recommended Agenda No.5 for the constitution of Project Management Team, Standing Committees and Sectoral Working Groups for the smooth roll out of GST. The Agenda further recommended a Three Tier Structure for ease of taking administrative decisions, during the roll out and to flag important issues to the GST Council. At the same time a rider was added stating that decisions which need the approval of the GST Council of Ministers as per the Constitutional provisions such as approval of law or Rules shall not be taken up by the suggested administrative structure. One of the Committee that was formed included the Law Committee.. The functions of the Law Committee are enumerated as under:

i. Finalizing all the Rules ii. Drafting all the non-tariff tariff notifications iii. Troubleshooting and simplifying business process designs iv. Examining all representations of trade on legal issues. During the 14th GST Council Meeting held on 18-19.05.2017, 19.05.2017, Agenda No.5 was discussed. The Council approved the Three Tier Structure 2022 (61) GSTL 257 (SC), para 54.

89 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters for project management of GST consisting of the Revenue Secretary, a Project Management Team called GST Implementation Committee (Four officers from States, Four from Centre and one from GST Council) and Eight other Standing Committees, including Law Committee. Further, the Chairperson of the GST Council was authorized to constitute GIC. It is also pertinent to mention that the Members of both the Law Committee and the GIC are primarily from the Executive Branch of Government. Therefore, when the GIC was formed, it was aimed at smooth roll out of GST and the decision making power was further transferred to the GIC for a limited purpose.

Thereafter, 17th GST Council Meeting was held on 18.06.2017, wherein, certain urgent decisions were delegated to the GIC. It was discussed that after the roll out of GST on 01.07.2017, certain urgent decisions may be required to be taken, which require the approval of the GST Council. However, the GST Council may not always be available and it may not be possible to call a meeting of the GST Council again and again on short notices. Therefore, the GST Council may delegate powers to GIC to decide urgent matters.

rs. The decisions taken by GIC would be circulated among the Council Members and their views/comments shall be sought within two days. After suitably incorporating the suggestions, view of the Council Members, the decision would be implemented after taking the approval of the Chairman of the GST Council. Such decision taken by the GIC with the approval of the Chairperson of GST Council would be put up for information of the Council in the next Council Meeting.

90 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters

44. The 22nd GST Council Meeting took place, wherein in one of the Agenda was to recommend a procedure for implementing GIC decisions of urgent nature requiring immediate implementation. In the Minutes of the 22nd GST Council Meeting recorded on 06.10.2017, it was recorded that on many difficult to follow the procedure laid down in the 17th occasion it became difficult Council Meeting for the GIC and therefore, it was proposed that the procedure may be slightly modified in important and urgent procedural issues approved by GIC. It was stated that such important and urgent procedural issues may be approved by the GIC with the approval of the Hon'ble Union Finance Minister (Chairperson of GST Council) and the same shall be circulated to the States for information and the decision taken by GIC would be put up for information on of the Council in the next meeting. However, this procedure shall not be followed in substantive policy issues and normal GIC matters. The said Agenda Item was approved by the GST Council.

45. Therefore, it is evident, that GIC was granted a very limited scope of duties by way of aforementioned GST Council Meetings. The procedure for implementations and approval of GIC and the role of GST Council in the said approvals and implementations can be summarized as under:

In case of urgent matters In case of Urgent and important (17th GST Council Meeting) procedural matters requiring immediate implementation (22nd GST Council Meetings) The decision is taken by the GIC. The decision is taken by the GIC. The decision of the GIC shall be The decision to be circulated to the circulated amongst the Council states for information. Members and their views shall be sought within 2 days.

days The comments of the GST Council members shall be incorporated suitably.

91 of 105 Neutral Citation No: 2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters The decision would be implemented after obtaining the approval of the Hon'ble Chairperson of the Council.

The decision taken by the GIC shall The decision taken by the GIC shall be put up for the information of the council in the next council meeting council in the next council meeting Therefore, the substantive policy matters are still required to be placed ahead before the GST Council for implementation.

46. It is further submitted that India was hit by the Covid Covid-19 pandemic due to which the normal functioning in the country was hampered. Accordingly, the Hon'ble Supreme Court of India decided to extend the Limitation by way of Suo Moto Writ Petition (C) No. 3 of 2020 extended certain timelines. It is pertinent to mention that the said order has been passed using powers under Article 141 of the Constitution of India. The powers under the said Article can be exercised only where there is no law with regards to a particular situation.

47. It is further submission that as discussed above, the Parliament had already inserted Section 168A to the CGST Act, 2017, whereby a law was brought into force making the order of the Hon'ble Supreme Court inapplicable. Reliance in this regard is also made upon the Circular issued by the CBIC dated 20.07.2021 bearing No. 157/13/2021/GST whereby it has been clarified that the extension granted by the Supreme Court would not be applicable to proceedings that need to be initiated or compliances that need to be done by the tax payer. It has been further clarified that these actions would be governed by the Statute itself. Thus, it is submitted that even the Department is of the opinion that the extension by the Supreme Court would not be applicable in the present case. During the existence of Covid 19 pandemic the Respondent Department issued multiple Notifications extending the period of limitation. One such Notification was Notification No. 14/2021- Central Tax dated 01.05.2021. A bare perusal of the said Notification would make it clear that the power under Section 168A was exercised "in view of the spread of pandemic Covid 19".

19". Further, by way of the said notification the time period for both passing of the order and issuance of the show cause notice was extended. It is also pertinent to mention that Covid 19 was declared to be brought to an end by the letter of Ministry of Home Affairs dated 22.03.2022 whereby the advisory under the Disaster Management Act, 2005 issued to the State Government was discontinued.

48. Learned counsel further submits that in the above context, the respondent department is placing reliance upon the interim order of this Hon'ble High Court dated 16.05.2024 in the case of M/s Ganga Spintex another wherein this Hon'ble High Court Limited v. State of Punjab and another excluded the period of limitation in light of the supreme court order, while determining the limitation for passing order under Section 29(7) of the Punjab VAT Act, 2005. In this regard, it is submitted that in the case of Punjab VAT Act, 2005, there is no provision for extension of limitation on account of force majeure whereas in the present case GST law is not silent on the issue and Section 168A was inserted specifically for the purposes of extension of limitation on account of force majeure and therefore, the order dated 16.05.2024 is not applicable in the present case.

93 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters ISSUANCE OF NOTIFICATION DATED 05.07.2022

49. Learned counsel for the petitioner submits that the GST Council in its 47th Meeting held on 28th and 29th June 2022 (after the covid-19 pandemic was declared to be over), in agenda item 3 (xiv) approved the extension of limitation under Section 168A of the CGST Act, 2017. A bare perusal of the discussion would reveal that the extension decision was based on the discussion on the Law Committee. The minutes record that "the Law Committee observed that the Centre and the State governments were working with reduced staff, along with staggered timings and exemption to certain categories of employees from attending offices, from time to time during COVID period". It was also noted that audit and scrutiny action for the financial year 2017-18 could not take place due to COVID-19.

19. Therefore, the "Law Committee recommended that limitation under Section 73 for the FY 2017-18 for the issuance of order in respect of demand linked with due date of annual return may be extended till 30th September 2023". The minutes further note that the Council agreed with the recommendations of the Law Committee.

50. In this regard, it is most humbly submitted that making such recommendations is beyond the defined scope of power of the law committee as discussed in para 7 wherein the role of the law committee is limited to draft non-tariff notifications only and not to make recommendations to the GST Council. The casual manner in which the recommendations of the law committee have been approved reveals non-application of mind on part of the GST Council which is entrusted with the function of recommending such 94 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters notifications and not to be merely a rubber stamp authority. Secondly, the COVID period was already over by the time the Council approved the recommendation of the Law Committee to

extend the period of limitation using the powers available under Section 168A. Section 168A contemplates the existence of the force majeure and does not provide for extension of limitation even after the situation of force majeure is already over. Such an interpretation of Section 168A would render it infructuous as it would grant the executive with unchecked power to extend limitation under the act, which was never the intent of the legislature. Thirdly, as per the minutes of the meeting, it has been noted that due to the onset of Covid-19 period the action of scrutiny and audit for the Financial Year 2017-18 could not be completed.

However, in most of the cases, no scrutiny and audit have taken place and directly a show cause notice under Section 73 has been issued. Thus, the plea that extension was required to conduct scrutiny and audit holds no water.

51. Despite the fact that the conditions of Section 168A of the CGST Act, 2017 were not fulfilled, the central government issued the impugned notification no. 13/2022- Central Tax dated 05.07.2022 stating that the exercise of power under Section 168A, the notification is being issued. Here, it is pertinent to mention that the notification does not talk about the need for extension in the light of Covid-19 for the reason that the government was conscious of the fact that the Covid-19 period has already come to an end. Accordingly, the powers under Section 168A cannot be exercised using Covid-19.

Covid 19. Be that as it may, the time to pass an order under Section 73(10) for the Financial Year 2017-18 was extended upto 20.09.2023.

However, the time period for issuance of notices was never extended. Similar extension was granted by the State of Haryana vide notification no. 23.08.2022 and 95 of 105 Neutral Citation No.: 2025:PHHC:035273 CWP-1138-2024 (O&M) and connected matters by the State of Punjab vide notification dated 06.02.2023. However, by the time the State of Punjab issued the notification, the time period to issue a notice as well as to pass an order already stood expired. Therefore, the revised timeline for passing an order stood as follows: -

Financial Year	Due date of Annual	Last date to	Last date to pass	Return	pass order
order (as extended)	2017-18	18 05.02.2020	18 05.02.2023	30.09.2023	2018-19
	19	31.12.2020	31.12.2023	--	

2019-20	20 31.03.2021	10 31.03.2024	--
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52. Learned counsel submits that it is also pertinent to mention that at the time of the 47th GST Council meeting, the timelines for filing annual returns for the FY 2018-19 and 2019-20 also stood extended but the Law Committee did not recommend any extension of limitation for the FY 2018-19 and 2019-20.

ISSUANCE OF NOTIFICATION DATED 31.03.2023

53. Learned counsel further stated that the GST Council in its 49th Learned meeting held on 18.02.2023 in its Agenda Item 4(vii) once again discussed the recommendation of the Law Committee to further extend the period on limitation for passing order under Section 73 ffor the FY 2017-18, 2018-19 19 and 2019-20.

20. It is pertinent to mention here that there was no change in circumstances whatsoever as from the 47th GST Council meeting, but still the Law Committee proceeded to recommend the extension of the time limit on the ground und of delay in scrutiny and audit. The GST Council further notes that time period for passing the orders should be extended only till for three more months as otherwise it would create a perception that it is not a tax friendly Time period extended vide Notification No. 06/2020 Central Tax dated 03.02.2020 Time period extended vide Notification Nos. 41/2020 Central Tax dated 05.05.2020, 80/2020 dated 28.10.2020 Time period extended vide Notification Notification No. 95/2020 Central Tax dated 30.12.2020 and 04/2021 Central Tax dated 28.02.2021

96 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters measure and against the interest interest of the taxpayers. That again without the existence of ongoing force majeure, the Government extended the period of limitation vide notification no. 09/2023- 09/2023 Central Tax dated 31.03.2023. The said notification was again issued without the whiff of exi existence of COVID-19 and the new period of limitations stood extended (on the recommendation of the law committee and rubber stamp of the GST Council) as under: -

Financial Due date of Last date to Last date to Last date to Year Annual Return pass order pass order (1st pass order (2nd extension) extension) 2017-18 05.02.202011 05.02.2023 30.09.2023 31.12.2023 2018-19 31.12.202012 31.12.2023 31.03.2024 -- 2019-20 31.03.202113 31.03.2024 30.06.2024 --

Similar notifications were also passed by the State of Haryana and the State of Punjab on 24.04.2023 and 23.08.2023 respectively. The aforementioned notifications have been issued without any change in circumstances and in complete use of excessive delegative legation. It is further submitted that the GST Council Council had in similar circumstances already applied its mind in the 47th GST Council Meeting and extended the limitation only till 30.09.2023 and a second extension in this regard was not warranted. ISSUANCE OF NOTIFICATION DATED 28.12.2023

54. That without any recommendation of the GST Council, the central government issued the notification no. 56/2023 56/2023- Central Tax dated 28.12.2023, whereby the timeline for passing an order under Section 73(10) was further extended for the FY 2018-19 2018 19 and 2019 2019-20.. It is pertinent to Time period extended vide Notification No. 06/2020 Central Tax dated 03.02.2020 Time period extended vide Notification Nos. 41/2020 Central Tax dated 05.05.2020, 80/2020 dated 28.10.2020 Time period extended vide Notification No. 95/2020 Central Tax dated 30.12.2020 and 04/2021 Central Tax dated 28.02.2021

97 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters mention that the notification states that the same is being issued "on the recommendation of the GST Council". However, in actuality there was no such recommendation of the GST Council on that date. Before the issuance of the said notification, place- 50th GST notification, three GST Council meetings took place Council meeting (11.07.2023, New Delhi), 51st GST Council meeting (02.08.2023, VC) and 52nd GST Council meeting (07.10.2023). However, no such recommendation has been made. Accordingly, on the basis of false assertion, the time limit for passing orders for the FY 2018 2018-19 and 2019-20 stood extended as under: -

Financial Due date of Last date to Last date to Last date to Year Annual Return pass
order pass order (1st pass order (2nd extension) extension) 2017-18 05.02.202014
05.02.2023 30.09.2023 31.12.2023 2018-19 31.12.202015 31.12.2023 31.03.2024
30.04.2024 2019-20 31.03.202116 31.03.2024 30.06.2024 31.08.2024

55. It is emphasized by the learned counsel for the petitioner that even though the 2nd extension was granted by the Union of India and the State of Haryana, no such extension was granted by the State of Punjab till 19.09.2024. the notification issued by the Union of India was ratified by the GST Council in its 53rd meeting held on 22.06.2 22.06.2024.

024. The relevant agenda (agenda item 4(d)) to the 53rd GST Council Meeting would reveal that the issue of extension of limitation to pass order under Section 73 was deliberated by the '2nd National Coordination Meeting of the Central and the State Tax Authorities' under the Chairmanship of the revenue Secretary on 14.12.2023. In the said meeting, various States raised the issue that due to Time period extended vide Notification No. 06/2020 Central Tax dated 03.02.2020 Time period extended vide Notification Notification Nos. 41/2020 Central Tax dated 05.05.2020, 80/2020 dated 28.10.2020 Time period extended vide Notification No. 95/2020 Central Tax dated 30.12.2020 and 04/2021 Central Tax dated 28.02.2021

98 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters Covid-19 19 restrictions assessments, scrutiny and aud audit it could not take place in time. Further, due to amnesty schemes provided by the government in form of waiver of late fee for delayed filing of returns, allowing filing applications for revocation of cancellation of registration, a number of returns were ffiled iled during the period of amnesty, followed by assessment and scrutiny of returns. Therefore, it was requested that the time period for issuance of order under section 73 may be further extended. Further, the matter was deliberated by the "Law Law Committee"

Committee in n its meeting held on 20.10.2023. the Law Committee recommended that the limitation under Section 73 for issuance of order may be extended till 30.04.2024 for the FY 2018 2018-19 19 and upto 31.08.2024 for the FY 2019-20.

20. Because the time limit to issue notices under Section 73 for the FY 2018-19 was expiring on 31.12.2023, the notification was required to be issued before 31.12.2023. The approval in this regard was thereafter sought from the "GST GST Implementation Committee Committee" and the impugned notifications were issued on the recommendation of the Law Committee with the approval of the GIC. Here it is submitted that the GIC and the Law Committee have acted beyond the scope of their power. The Law Committee is not empowered to issue recommendations and the GIC failed to follow the procedure prescribed in the GST Council Meetings as no approval was taken from the GST Council members. Rather the GIC went one step ahead and misstated that the notification dated 28.12.2023 has been issued on the "recommendation of the GST Council"

Council" whereas in reality it has been issued on the recommendation of the Law Committee. Rather, the notification was in direct contradiction to the recommendation of the GST council in its 49th 99 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters Meeting wherein it has stated that no further extension of time shall be granted.

56. To the shock of the petitioner, the notifications issued by the Centre were simply ratified by the GST Council in its 53rd meeting without any deliberation. Thus, the GST Council, which is a constitutional body has been decreased to nothing nothing but a rubber stamp and all the policy decisions are actually being taken by the GIC and the Law Committee. It is also pertinent to mention that only the notification issued by the Centre has been ratified by the GST Council and the notification issued by the State of Haryana has not been ratified. Moreover, since the State of Punjab issued its notification for extension of limitation on 19.09.2024, i.e., three months after the 53rd GST Council meeting, the said notification issued by the State of Punjab b could not have been ratified by the GST Council.

57. With regard to the reasons on the basis of which the extension has allegedly been granted, it is submitted that :-

a. Assessment, audit and scrutiny could not take place Firstly, audit and scrutiny has not taken place in majority of the cases before the Hon'ble High Court. Further, all these facts were in the knowledge of the department as on the date of the previous extensions and the period of limitation was consciously extended only for a limited period. Moreover, as per the provisions of the CGST Act, 2017, the department has multiple provisions for assessment of the monthly returns of the assesseees which have been filed much prior to the last date of the annual return. b. Amnesty scheme for waiver of late fee The amnesty scheme for waiver of late fee in no way entitle the assesseees to file a return beyond the prescribed time and amounts 100 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters only to a waiver of fee levied on account of late furnishing of monthly returns and has no nexus with force majeure under Section 168A.

c. Amnesty scheme for restoration of cancellation of registration The amnesty scheme for restoration of cancellation of registration also has no nexus with the force majeure clause under Section 168A. Even otherwise, otherwise, the assessee whose registration was cancelled could not have conducted any business without having a valid registration and even if they have filed a return subsequently, it would be of "Nil" as no business could have been conducted by them.

Thus, all the reasons submitted by the '2nd National Coordination Meeting of the Central and the State Tax Authorities' for extension of time limit hold no water.

SUBMISSIONS REGARDING THE NOTIFICATION ISSUED BY THE STATE OF PUNJAB

58. In respect of submissions regarding the notification issued by the State of Punjab, learned counsel submits that if this Hon'ble High Court upholds the validity of Section 168A, it must be interpreted to mean that Section 168A(1) and Section 168A(2) cannot be read in isolation. Section 168A(1) lays down the conditions for the exercise of the power to extend limitation. One of the conditions is that the power must be exercised on the "recommendation of the GST Council". Section 168A(2) is a mere clarificatory provision stating that the notification issued under Section 168A(1) can also be with a retrospective effect. In this regard, it is submitted that as per the petitioner, the retrospectivity of the notifications must also be 101 of 105 Neutral Citation No.:2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters recommended by the GST Council.

Council The limitation for passing of orders for the FY 2017-18 18 by the state of Punjab was extended from 05.02.2023 to 30.09.2023 vide notification dated 06.02.2023, i.e, one day after the period of limitation had already expired. However, admittedly the notification was given a retrospective effect from 01.03.2020 (when there was no Covid Covid-19).

19). It is submitted that this retrospectivity was not recommended by the GST Council and therefore, therefore the Notifications issued by the State of Punjab are liable to be quashed on this ground alone.

59. With regard to the notification dated 19.09.2024 issued by the State of Punjab during the pendency of the present writ petitions, it is submitted that the said notification has again been issued with a retrospective effect without the recommendation of the GST Council and without the ratification by the GST Council as a well.

60. It is his further submissions, that de hors the above, Section 168A was inserted by the State of Punjab in the Punjab Goods and Services Tax Act, 2017 vide the Section 12 of the Punjab Goods and Services Tax (Second Amendment) Act, 2020. Section 1(2) of the 2020 Amendment Act states that save as otherwise provided, the provisions of the Act shall come into force on such date as the Government of Punjab may, by notification in the official gazette, appoint. Section 168A has been notified by the State of Punjab vide Notification No. 9-Leg./2024 9 Leg./2024 dated 19.09.2024 vide para 38 w.e.f. 31.03.2020. However, the notification dated 06.02.2023 has been

issued with a retrospective effect from 01.03.2020 which was essential essentially ly not even in existence even in the State of Punjab was within its power to notify Section 102 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters 168A with a retrospective effect. The moot question in this scenario would be that as on the date when the notifications were were issued by the State of Punjab, Section 168A was not in existence under the PGST Act, 2017. Section 168A has been inserted only w.e.f. 31.03.2023 whereas the notification dated 06.02.2023 has been given an a effect from 01.03.2023, when Section 168A was not ot in existence under the Punjab Goods and Services Tax Act, 2017.

61. In the light of the aforesaid contentions contentions, learned counsel for the petitioners have prayed that the present bunch of writ petitions may be allowed and the impugned notifications may be quas quashed.

hed. It is further prayed that this Court may permit the petitioners to urge the additional grounds taken in the writ petitions.

62. These bunch of cases were heard at length by us and the judgment was reserved.

63. It is noticed that by the interim order, this Court had protected the petitioners by passing the following order in these connected connected:-

"XXXX XX XXXX XXXX XXXX XX XXXX XXXX In the meantime, proceedings may carry on but the final order may not be passed".

passed"

64. While, these cases were pending before us for dictation of judgment and we were in the process of finalizing the judgment, it came to our knowledge that the Hon'ble Supreme Court, vide order dated 21.02.2025 passed in SLP-4240-2025 SLP titled as M/s HCC HCC-SEW-MEIL-AAG JV Vs. Assistant Commissioner of State Tax and Others Others, hass passed the following orders:-

103 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters "1. The subject matter of challenge before the High Court was to the legality, validity and propriety of the Notification No.13/2022 dated 05.07.20 05.07.2022 and notification Nos.

9 and 56 of 2023 dated 31.03.2023.

2. However, in the present petition, we are concerned with Notification Nos. 9 and 56/2023 dated 31.03.2023 and 28.12.2023 respectively.

3. These notification have been issued in the purported exercise of power under Section 168(A) of the Central purported Goods and Services Tax Act, 2017 (for short, the "GST Act").

4. We have heard Dr. S. Muralidhar, the learned Senior counsel appearing for the petitioner.

5. The issue that falls for the consid consideration of this Court is whether the time limit for adjudication of show cause notice and passing order under Section 73 of the GST Act and SGST Act (Telangana GST Act) for financial year 2019 2019-2020 could have been extended by issuing the Notifications in qqquestion under Section 168-A 168 A of the GST Act.

6. There are many other issues also arising for consideration in this matter.

7. Dr. Muralidhar pointed out that there is a cleavage of opinion amongst different High Courts of the Country.

8. Issue notice on the SLP as also on the prayer for interim relief, returnable for 07.03.2025."

104 of 105 Neutral Citation No:=2025:PHHC:035273 CWP-1138-2024 2024 (O&M) and connected matters

65. Almost all the issues, issues which have been raised before us in these present connected cases and have been noticed hereinabove, are the subject matter of the Hon'ble Supreme Court in the aforesaid SLP.

66. Keeping in view the judicial discipline, we refrain from giving our opinion with respect respect to the vires of Section 168 168-A of the Act as well as the notifications issued in purported exercise of power under Section 168-A of the Act which have been challenged, and we direct that all these present connected cases shall be governed by the judgment passed by the Hon'ble Supreme Court and the decision thereto shall be binding on these cases too.

67. Since the matter is pending before the Hon'ble Supreme Court, the interim order passed in the present cases, would continue to operate and would be governed by the final adjudication by the Supreme Court on the issues in the aforesaid SLP-4240-2025.

SLP

68. In view of the aforesaid, all theseconnected theseconnected cases are disposed of accordingly along with pending pending applications, if any any.

[SANJEEV SANJEEV PRAKASH SHARMA SHARMA] JUDGE [SANJAY SANJAY VASHISTH VASHISTH] JUDGE March 12,, 2025 Ess Kay Whether speaking / reasoned : Yes / No Whether Reportable : Yes / No 105 of 105