



150

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

CWP-18128-2026 (O&M)

Date of Decision: 14th July, 2026.

M/S P.S. BUILDERS

.....Petitioner(s)

V/s

UNION OF INDIA AND OTHERS

.....Respondent(s)

CORAM: **HON'BLE THE ACTING CHIEF JUSTICE**
 HON'BLE MR. JUSTICE ROHIT KAPOOR

(Through Video Conference/Hybrid Mode)

Present Mr. J.S. Bedi, Advocate, for the petitioners.
 (Appeared through VC)

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. The issue raised in the present Writ Petition is challenge to Section 174(2) of the Punjab Goods and Service Tax Act, 2017.

2. Learned counsel for the parties are *ad idem* that the controversy raised in the present Writ Petition has been finally adjudicated by this Court in **Tecnimont Spa India Project Office Vs. State of Punjab and Others**, CWP No.18967 of 2020 and other connected cases, decided on 10.12.2024.

3. The Division Bench of this Court in **Tecnimont Spa India Project Office** (*supra*) has held as under:-

“4. In the present bunch of cases, we have also passed similar interim orders and had posted these cases for waiting for the decision of the Supreme Court. However, now since the Supreme Court has granted leave, final

adjudication will have to be done by the Supreme Court on the said issue.

5. *Keeping in view thereto, we propose to dispose of all these writ petitions and direct that the challenge to Section 174(2) of the GST Act, 2017 would be subject to the final outcome of the decision in the case of T. S. Belaraman (supra).*

6. *Till the disposal of the SLP in T. S. Belaraman (supra) by the Supreme Court, interim orders passed by this Court in all the respective cases shall continue to operate, which shall be subject to the final decision to be rendered by the Supreme Court in T. S. Belarama (supra).*

7. *Writ petitions stand **disposed of** as above.”*

4. In that view of the matter, the present writ petition also stands **disposed of** in terms of order dated 10.12.2024 passed by this Court in **Tecnimont Spa India Project Office** (supra) and other connected cases.

5. Pending application(s), if any, shall stand disposed of accordingly.

**[ASHWANI KUMAR MISHRA]
ACTING CHIEF JUSTICE**

**[ROHIT KAPOOR]
JUDGE**

July 14, 2026
Ess Kay

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