IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P. No. 13970 of 2002 (O&M)
Date of decision: 21.7.2016

Harmesh Kumar Moom .. Petitioner

vs

Bharat Sanchar Nigam Limited and others .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mrs. Justice Lisa Gill

Present: Mr. Sanjeev Thakur, Advocate for
Mr. Sanjiv Gupta, Advocate, for the petitioner in
CWP No. 13970/2002.

Mr. Anil Rathee and Ms. Apurva Rathee, Advocates,
for respondent- BSNL.

Ms. Sudeepti Sharma, Deputy Advocate General, Punjab.

Rajesh Bindal, J.

This order will dispose of two petitions bearing CWP Nos. 13970 of 2002 and 6333 of 2005, as common questions of law and facts are involved therein.

Challenge in the present petitions is to the vires of Section 10C of the Punjab General Sales Tax Act, 1948 (for short, 'the Act').

Learned counsel for the parties did not dispute the fact that the issue involved in the present petitions has been gone into by this Court in CWP No. 19579 of 2002 *M/s Keshob Plants vs Bharat Sanchar Nigam Limited and others*, decided on 13.8.2008 and the aforesaid provision was declared to be ultra vires. The judgment of Single Judge was upheld in LPA No. 740 of 2009 *M/s Cobra Instalaciones Y. Services vs State of Punjab and others*, decided on 26.8.2009.

For the reasons stated in the aforesaid judgments, the present petitions are disposed of in the same terms.

(Rajesh Bindal)
Judge

21.7.2016
vs

(Lisa Gill)
Judge