

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

VATAP No.164 of 2013 (O&M)
Date of Decision: 11.09.2018

The Excise & Taxation Commissioner, Punjab

..... Appellants

Versus

The Morinda Co-operative Sugar Mills Limited

..... Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Pankaj Gupta, Addl. A.G., Punjab.

Mr. G. R. Sethi, Advocate and
Mr. Suvir Sehgal, Advocate
for the respondent.

RAJESH BINDAL J.

For order, see detailed reasons recorded in a separate order of
even date passed in **VATAP No.121 of 2013** titled as '**The State of
Punjab and others vs. The Doaba Co-operative Sugar Mills Ltd.'**

**(RAJESH BINDAL)
JUDGE**

**(AMIT RAWAL)
JUDGE**

11.09.2018

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Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No