

**IN THE HIGH COURT OF PUNJAB & HARYANA AT  
CHANDIGARH.**

**CWP No.18349 of 2019(O&M)**

**Date of Decision:-26.08.2019**

**M/s Manish Trading Company.**

.....Petitioner.

Versus

**Union of India & Ors.**

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH  
HON'BLE MR. JUSTICE LALIT BATRA**

Present:- Mr. Saurabh Kapoor Advocate &  
Mr. Rishabh Kapoor, Advocate for the Petitioner(s)  
(CWP Nos.11887, 12551, 14394, 17580, 17591, 17615,  
17618, 18225, 18227, 18300, 18337, 18348, 18349,  
18405, 18414, 18414, 18419, 18460, 18462 & 18464 of  
2019(19 cases).

Mr. Jagmohan Bansal, Advocate for the Petitioner(s)  
(CWP Nos.15357, 15359, 15473, 15478, 15518, 15548,  
15813 & 15913 of 2019 (08 cases).

Mr. Saurabh Goel, Senior Standing Counsel,  
S/Sh. Sanjeeva Kumar Uppal, Abhinav Singh and  
Himanshu Garg, Advocates for respondent nos.1 to 3-  
UOI/CBIC (CWP Nos.11887,15357, 15359, 15518,  
15548, 14394, 15913, 18225, 18227, 18300, 18337,  
18348, 18349, 18405, 18414, 18419, 18460, 18462 &  
18464 of 2019 (19 cases).

Mr. Sunish Bindlish, Senior Standing Counsel, Indirect  
Taxation for respondent nos.1 to 3-UOI (CWP Nos.12551,  
15473, 15478, 15813, 17580, 17591, 17615 & 17618 of  
2019 (08 cases).

Mr. Paul S. Saini, Advocate & Mr. Manhar S. Saini,  
Advocate for respondent no.4-Central Warehousing

CWP No.18349 of 2019(O&M)

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Corporation.

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**JASWANT SINGH, J.**

For detailed orders, see order of even date passed in **CWP**  
**No.11887 of 2019(O&M)** titled as *M/s Rasrasna Foods Pvt. Ltd. Vs.*  
*Union of India & Ors.*

( JASWANT SINGH )  
JUDGE

( LALIT BATRA )  
JUDGE

August 26th, 2019  
Vinay

|                                  |               |
|----------------------------------|---------------|
| <i>Whether speaking/reasoned</i> | <i>Yes/No</i> |
| <i>Whether Reportable</i>        | <i>Yes/No</i> |