

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

CWP No.18405 of 2019(O&M)

Date of Decision:-26.08.2019

M/s Neha Enterprises.

.....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

Corporation.

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>