

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

**CWP No. 27910 of 2018  
Decided on : 30.01.2019**

M/s Braham Sarup & Sons

. . . Petitioner(s)

Versus

The Assistant Excise & Taxation Commissioner,  
UT, Chandigarh and others

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MR. JUSTICE HARNARESH SINGH GILL**

**PRESENT:** Ms. Anjali Bansal, Advocate for  
Mr. S.S. Brar, Advocate, for the petitioner(s).

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**AJAY KUMAR MITTAL, J. (Oral)**

For orders see **CWP No. 25761 of 2018, titled as 'M/s Braham Sarup  
& Sons Vs. The Union Territory, Chandigarh and others'.**

**(AJAY KUMAR MITTAL)  
JUDGE**

**(HARNARESH SINGH GILL)  
JUDGE**

**January 30, 2019**  
*J.Ram*

*Whether speaking/reasoned: Yes/No*  
*Whether Reportable: Yes/No*