

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

VATAP No. 60 of 2016 (O&M)  
Date of decision: 11.02.2019

**The Zira Co-operative Sugar Mill Limited**

**..... Appellant**

**Vs.**

**State of Punjab through Financial Commissioner Excise & Taxation  
Punjab Civil Secretariat, Chandigarh and others**

**.....Respondents**

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. M.R. Sharma for the appellant.  
Mr. Pankaj Gupta, Additional A.G. Punjab.

**Ajay Kumar Mittal, J.**

For orders, see VATAP No. 44 of 2016 ( *The Fazilka Co-operative Sugar Mill Limited, Fazilka District Fazilka through its General Manager Shri Jasbir Singh Vs. State of Punjab through Financial Commissioner Excise & Taxation Punjab Civil Secretariat, Chandigarh and others*)

**(Ajay Kumar Mittal)  
Judge**

**February 11, 2019  
'gs'**

**(Manjari Nehru Kaul)  
Judge**