

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

VATAP No. 82 of 2016 (O&M)
Date of decision: 11.02.2019

The Morinda 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**