

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

\*\*\*\*

**CWP No.23111 of 2019  
Date of Decision: 13.02.2020**

M/s Punjab Himachal Filling Station, Hoshiarpur

Petitioner

Versus

Union of India and others

Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI  
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Sandeep Goyal, Advocate  
for the petitioner.

Mr. Sunish Bindlish, Advocate and  
Mr. Dheeraj Jain, Advocate  
for the respondents-Union of India.

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**AJAY TEWARI, J. (Oral)**

[1] This writ petition has been filed with the prayer that respondents be directed to transfer the Input Tax Credit from one Registration Number to another Registration Number issued to the petitioner vide certificates dated 27.06.2017 and dated 23.09.2017 or to merge both the Registration Certificates.

[2] It is not disputed that facts of the present case are covered by the decision of this Court in CWP No.22824 of 2018 titled as ***M/s O.P. Cotton & Oil Mills Versus Union of India and others***

disposed of on 12.02.2020.

[3]           The writ petition stands disposed of in same terms as in CWP No.22824 of 2018.

[4]           Since the main case is disposed of, the pending application, if any, stands disposed of.

[AJAY TEWARI]  
JUDGE

[AVNEESH JHINGAN]  
JUDGE

February 13, 2020

*pankaj baweja*

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|-------------------------------|---|----------|
| 1. Whether speaking/ reasoned | : | Yes / No |
| 2. Whether reportable         | : | Yes / No |