IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

(PROCEEDINGS THROUGH V.C.)

Date of Decision: 22.01.2021

1.

CWP No.20961 of 2020

Shree Balaji Aromatics Pvt. Ltd.

...Petitioner

Versus

Commissioner, Central Goods and Services Tax, Chandigarh.

...Respondent

2.

CWP No.995 of 2021

Hindustan Mint and Agro Products Pvt. Ltd.

...Petitioner

Versus

Commissioner, Central Goods and Services Tax, Chandigarh.

...Respondent

3.

CWP No. 1043 of 2021

Hindustan Mint and Agro Products Pvt. Ltd.

...Petitioner

Versus

Commissioner, Central Goods and Services Tax, Chandigarh.

...Respondent

CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA

Present: Mr. Jagmohan Bansal, Advocate, for the petitioners.

Mr. Anshuman Chopra, Advocate, for the respondents.

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AUGUSTINE GEORGE MASIH, J. (ORAL)

By this order, we propose to dispose of CWP No.20961 of 2020, CWP No.995 of 2021 & CWP No.1043 of 2021 as in these cases, facts as well as issues involved are identical.

CWP-20961-2020,
CWP-995-2021 &
CWP-1043-2021

This is an admitted case that the show cause notices issued to the petitioners are for the years 2008 and 2010 and therefore, on considering the judgment passed by the Coordinate Bench in CWP No.11990 of 2020, titled as 'M/s Mentha and Allied Products Ltd. through its Authorized Representative Satya Narain Vs. Commissioner, Central Goods and Service Tax, Chandigarh', decided on 04.12.2020, would cover the case of the petitioners in their favour.

In view of the above, these writ petitions are allowed in the same terms as in CWP No.11990 of 2020, titled as 'M/s Mentha and Allied Products Ltd. through its Authorized Representative Satya Narain Vs. Commissioner, Central Goods and Service Tax, Chandigarh'.

(AUGUSTINE GEORGE MASIH)
JUDGE

(ASHOK KUMAR VERMA)
JUDGE

22.01.2021
Harish

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