

2023:PHHC:123540-DB
HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

PB VAT Revision No. 1 of 2022
Date of decision: 13.09.2023

M/s. Sehgal Pharma **....Petitioner**

V/s.

State of Punjab and another **....Respondents**

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Naveen Bindal, Advocate with
Mr. Anurag Sharma, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Addl.A.G., Punjab.

Ritu Bahri, J (Oral).

The issue arises in the present revision is squarely covered by
the judgment dated 13.09.2023 passed in ***PB VAT Revision No. 3 of 2022***
titled as ***M/s. Sehgal Pharma vs. State of Punjab and another.***

Hence, the present revision is disposed of in the same terms as
in PB VAT Revision No. 3 of 2022.

(RITU BAHRI)
JUDGE

13.09.2023
Divyanshi

(MANISHA BATRA)
JUDGE

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No