

2023:PHHC:123522-DB

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

VAT Appeal No. 4 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 appeal 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 appeal 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