



**213-2**  
**IN THE HIGH COURT OF PUNJAB AND HARYANA AT**  
**CHANDIGARH**

**CWP-24183-2021 (O&M)**  
**Date of Decision:04.11.2024**

*M/S SINGLA ELECTRONICS* .....Petitioner(s)  
*UNION OF INDIA AND OTHERS* .....Respondent(s)  
*V/s.*

**CORAM:** **HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**  
**HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present: Mr. Sandeep Goyal, Advocate  
Mr. Rishab Singla, Advocate and  
Mr. Sameesh Bassi, Advocate for the petitioner.  
  
Mr. Sourabh Goel, Senior Standing Counsel (CBIC) with  
Ms. Geetika Sharma, Advocate  
for the respondent/Income Tax Department.

\*\*\*\*\*

**SANJEEV PRAKASH SHARMA, J. (Oral)**

1. Learned counsel for the petitioner submits that the Hon'ble Supreme Court has passed orders in the case of **Union of India and Another** Vs. **FILCO Trade Centre Private Limited and Another**; (2023) 1 Supreme Court Cases 562.

2. In view of the order passed by the Hon'ble Supreme Court referred hereinabove, this Writ Petition has been rendered infructuous and the same is accordingly dismissed.

3. All pending applications also stand disposed of accordingly.

**[SANJEEV PRAKASH SHARMA]**  
**JUDGE**

**[SANJAY VASHISTH]**  
**JUDGE**

**November 4, 2024**  
*Ess Kay*

|                             |   |     |   |    |
|-----------------------------|---|-----|---|----|
| Whether speaking / reasoned | : | Yes | / | No |
| Whether Reportable          | : | Yes | / | No |