



213-5
IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-24219-2021 (O&M)
Date of Decision:04.11.2024

M/S GOYAL METAL TRADING CO.*Petitioner(s)*

UNION OF INDIA AND OTHERS V/s.*Respondent(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

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>