



Sr. No.107

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH****VATAP-16 of 2022 (O&M)****Date of Decision : 31.07.2025**

M/s Nokia India Ltd.

...Appellant

Versus

Assistant Excise and Taxation Commissioner, SAS Nagar

...Respondent

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL**HON'BLE MS. JUSTICE LAPITA BANERJI**

Present : Mr. Nikhil Gupta, Advocate and
Mr. Rishab Singla, Advocate,
for the appellant.

Mr. Saurabh Kapoor, Additional A.G., Punjab and
Ms. Samdisha Kaur, AAG, Punjab.

DEEPAK SIBAL, J. (Oral)

Learned counsel for the parties are *ad idem* that the present appeal is covered by the directions issued by the Supreme Court in a recent judgment dated May 1, 2025 passed in Civil Appeal No.4033 of 2025 “*Naresh Kumar Gupta Vs. State of Punjab and another*”.

In light of the above, the present appeal is disposed of in terms of the afore referred directions given by the Supreme Court in Naresh Kumar Gupta's case (*supra*).

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

July 31, 2025

vandana

Whether speaking/reasoned :

Yes/No

Whether reportable :

Yes/No