



**202 IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

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**CWP-741-2007 (O&M)  
Date of Decision: 21.11.2025**

M/s Exquisite Enterprises Private Limited ... Petitioner

Vs.

State of Haryana ...Respondent

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL  
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- None for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

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**JAGMOHAN BANSAL, J. (ORAL)**

1. Learned State counsel, at the outset, submits that petitioner is assailing validity of Haryana Local Area Development Tax Act, 2000. The State of Haryana repealed 2000 Act and introduced Haryana Tax on Entry of Goods into Local Areas Act, 2008 (for short '2008 Act').

2. A Division Bench of this Court vide judgment dated 01.10.2008 declared 2008 Act invalid. The State Government challenged judgment of this Court before Hon'ble Supreme Court. The matter was referred to Constitutional Bench. A Nine Judges' Bench of Supreme Court vide judgment dated 11.11.2016 answered the issues relating to entry tax and matter was placed before Division Bench of Supreme Court. A Division Bench of Supreme Court permitted the assesseees to file fresh petitions raising the issues which have been culled out from Nine Judges' Bench. Many parties have filed fresh petitions. The instant petition in the background has rendered infructuous.

3. In the backdrop, the instant petition is ***disposed of*** as having been rendered infructuous with liberty to the petitioner to file afresh.
4. Pending application(s), if any, shall also stand disposed of.

(JAGMOHAN BANSAL)  
JUDGE

(AMARINDER SINGH GREWAL)  
JUDGE

21.11.2025  
Prince Chawla

|                           |        |
|---------------------------|--------|
| Whether Speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |