



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

101-1

CWP-9764-2007 (O&M)

Date of Decision: 18.11.2025

STATE OF HARYANA

...Petitioner

Vs.

M/S SAMTEL INDIA LTD. AND ANR.

...Respondents

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

Present:- Ms. Mamta Singla Talwar, DAG Haryana
for the petitioner

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 30.11.2005 (Annexure P-10) passed by Haryana Tax Tribunal, Chandigarh, in STA No.240 of 2005-06.

2. On 10.11.2025, learned State counsel sought time to ascertain present status of the respondent-company.

3. Learned State counsel submits that as per instructions from Ms. Jyoti Chahal, ET/DETC registration number of the respondent-company was cancelled on 29.04.2015 w.e.f. 07.01.2006. Cancellation of registration indicates that company does not exist.

4. As respondent-company does not exist, there seems no reason to adjudicate the issue on merit because it would be a futile and academic exercise.

5. Dismissed with liberty to petitioner to move an appropriate application, if cause survives.
6. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

November 18, 2025
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No