



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

CWP No.14315 of 2022

Date of Decision: 26.08.2025

M/s P.S. Associates through its partner Pankaj Singh

...Petitioner

Versus

State of Haryana and others

...Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Mukul Singla, Advocate
for the petitioner.

Mr. Sourabh Goel, Additional, AG, Haryana,
for respondents No.1 & 2-State.

Mr. P.S. Chauhan, Senior Advocate with
Ms. Vasundhra, Advocate,
counsel for respondents No.3 & 4-HSVP.

Mr. Ajay Jagga, Additional Standing counsel
for respondent No.5.

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LISA GILL, J. (Oral)

1. Prayer in this writ-petition is for directing respondents (No.1 to 4) to deposit Rs. 88,12,919/- with interest to Chandigarh Administration under Punjab Value Added Tax Act, 2005, as applicable to Chandigarh towards tax liability of petitioner which has been wrongly deposited with Haryana Value Added Tax Authorities.

2. Learned counsel for respondent(s) No.1 to 4 submit that this writ-petition is rendered infructuous as necessary deposit has been made with Chandigarh Administration.



3. Learned counsel for respondent No.5 affirms and verifies that a sum of Rs. 88,12,919/- has been received.
4. Learned counsel for petitioner is unable to deny that in view of above, this writ-petition is indeed rendered infructuous.
5. Writ-petition is disposed of accordingly.

(LISA GILL)
JUDGE

26.08.2025
seema

(MEENAKSHI I. MEHTA)
JUDGE

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