



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

**VATAP-19-2021 (O&M)
Date of Decision:07.11.2025**

State of Punjab through the Deputy Commissioner State Tax, Punjab

...Appellant

Vs.

M/s A.K. Traders, Anaj Mandi, Samrala, District Ludhiana

...Respondent

**CORAM: HON'BLE MR. JUSTICE ASHWANI KUMAR MISHRA
HON'BLE MR. JUSTICE ROHIT KAPOOR**

**Present: Mr. Saurabh Kapoor, Additional Advocate General, Punjab
for the appellant.**

**Mr. J.S. Bedi, Advocate
(through video conferencing)
for the respondent(s).**

ROHIT KAPOOR, J.

**For detailed order, see separate order of even date passed in
VATAP- 15-2021, titled as 'State of Punjab Vs. M/s Kamal Enterprises, Anaj
Mandi, Samrala, Ludhiana'.**

**(ASHWANI KUMAR MISHRA)
JUDGE**

**(ROHIT KAPOOR)
JUDGE**

**07.11.2025
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**Whether speaking/reasoned :
Whether Reportable :**

**Yes
No**