



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VATAP-16-2021 (O&M)
Date of Decision:07.11.2025

State of Punjab Through the Deputy Commissioner State Tax, Punjab
...Appellant

Vs.

M/s Kamal Enterprises, Anaj Mandi, Samrala, 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
dinesh

Whether speaking/reasoned :	Yes
Whether Reportable :	No