

2025:PHHC:165151-DB



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

**VATAP-18-2021 (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 :	Yes
<i>Whether Reportable :</i>	<i>No</i>