

2025:PHHC:165151-DB



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

**VATAP-22-2021 (O&M)
Date of Decision:07.11.2025**

State of Punjab through the Deputy Commissioner State Tax, Punjab

...Appellant

Vs.

M/s Anpurna 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
dinesh

Whether speaking/reasoned :
Whether Reportable :

Yes
No