



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

**CWP No.13776 of 2025**

**Date of Decision: 14.05.2025**

Cannon Industries Pvt. Ltd.

.....Petitioner.

Versus

Union of India and others

.....Respondents.

**CORAM:    HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA  
                 HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

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

**SANJEEV PRAKASH SHARMA, J.(Oral)**

1.            Notice of motion to respondent No.1 only.
2.            Mr. Saurabh Goel, Senior Standing Counsel, CBIC, accepts notice on behalf of respondent No.1.
3.            Both the counsel are *ad-idem* that the issue involved in the present petition stands finally examined and concluded by this Court in a bunch of cases bearing lead case ***CWP No.1138 of 2024*** titled as "***M/s Garg Rice Mills and others Vs. State of Punjab and others***", decided on 12.03.2025. This Court in ***M/s Garg Rice Mills and others' case (supra)*** held as under:-

*"66. Keeping in view the judicial discipline, we refrain from giving our opinion with respect to the vires of Section 168-A of the Act as well as the*



*notifications issued in purported exercise of power under Section 168-A of the Act which have been challenged, and we direct that all these present connected cases shall be governed by the judgment passed by the Hon'ble Supreme Court and the decision thereto shall be binding on these cases too.*

*67. Since the matter is pending before the Hon'ble Supreme Court, the interim order passed in the present cases, would continue to operate and would be governed by the final adjudication by the Supreme Court on the issues in the aforesaid SLP-4240-2025."*

4. Keeping in view the above, we dispose of this writ petition in the afore-said terms.

**(SANJEEV PRAKASH SHARMA)**  
**JUDGE**

**(MEENAKSHI I. MEHTA)**  
**JUDGE**

**May 14, 2025**  
Yag Dutt

*Whether speaking/reasoned: Yes/No*  
*Whether Reportable: Yes/No*