



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

205

**CWP-3532-2012 (O&M)
Date of Decision: 08.12.2025**

MUNICIPAL CORPORATION, FARIDABAD

...Petitioner

Vs.

FINANCIAL COMMISSIONER-CUM-PRINCIPAL SECRETARY & ORS.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present:- Mr. Arvind Seth, Advocate
for the petitioner

Mr. Ravi Partap Singh, DAG Haryana

Mr. Adarsh Jain, Sr. Advocate with
Mr. Amandeep Kaur, Advocate
for respondent No.3

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 19.01.2011 passed by Financial Commissioner and Principal Secretary to Government of Haryana.

2. Learned counsel for the respondent at the outset submits that issue involved herein stands settled in favour of assessee vide order dated 21.11.2025 passed in “*M/s Printers House Private Ltd. Vs. State of Haryana and Ors.*”, CWP-1308-2010.

3. Learned counsel for the petitioner submits that this Court while passing judgment cited by respondent has not considered that computer comprises computerized machines. Every machine which is operated by computer is a computer.
4. We have heard learned counsel for the parties and perused the record with their able assistance.
5. From the perusal of record, it is evident that case of petitioner is squarely covered by *M/s Printers House Private Ltd. (supra)*. The argument of petitioner that computer comprises all computerized machines is misconceived.
6. In the wake of above discussion and findings, we are of the considered opinion that the instant petition deserves to be dismissed and accordingly dismissed.
7. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(PARMOD GOYAL)
JUDGE

December 08, 2025
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No