

IN THE HIGH COURT OF PUNJAB & HARYANA AT  
CHANDIGARH

2025:PHHC:142521-DB



VATAP-366-2019 (O&M)  
Date of Decision: 14.10.2025

|                                  |               |
|----------------------------------|---------------|
| Excise and Taxation Commissioner | --Appellant   |
| Versus                           |               |
| M/s Deep Auto Agency & another   | --Respondents |

CORAM:- HON'BLE MRS. JUSTICE LISA GILL.  
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA.

Present:- Ms. Mamta Singla Talwar, DAG, Haryana.  
None for respondents.

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LISA GILL.J (Oral)

For orders see VATAP-369-2019 titled as Excise and  
Taxation Commissioner Vs. M/s Mahabir Techno Ltd. & another.

(LISA GILL)  
JUDGE

14.10.2025  
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(MEENAKSHI I. MEHTA)  
JUDGE

|                            |        |
|----------------------------|--------|
| Whether speaking/reasoned: | Yes/No |
| Whether Reportable:        | Yes/No |