



217                    IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

Date of Decision : 22.05.2026

1. CWP-10351-2026 (O&M)

|                           |                  |
|---------------------------|------------------|
| CANAM CONSULTANTS LIMITED | .....Petitioner  |
| VERSUS                    |                  |
| UNION OF INDIA AND OTHERS | .....Respondents |

2. CWP-10354-2026 (O&M)

|                           |                  |
|---------------------------|------------------|
| CANAM CONSULTANTS LIMITED | .....Petitioner  |
| VERSUS                    |                  |
| UNION OF INDIA AND OTHERS | .....Respondents |

3. CWP-10356-2026 (O&M)

|                           |                  |
|---------------------------|------------------|
| CANAM CONSULTANTS LIMITED | .....Petitioner  |
| VERSUS                    |                  |
| UNION OF INDIA AND OTHERS | .....Respondents |

4. CWP-10359-2026 (O&M)

|                           |                  |
|---------------------------|------------------|
| CANAM CONSULTANTS LIMITED | .....Petitioner  |
| VERSUS                    |                  |
| UNION OF INDIA AND OTHERS | .....Respondents |

5. CWP-10363-2026 (O&M)

|                           |                  |
|---------------------------|------------------|
| CANAM CONSULTANTS LIMITED | .....Petitioner  |
| VERSUS                    |                  |
| UNION OF INDIA AND OTHERS | .....Respondents |

6. CWP-10379-2026 (O&M)

CANAM CONSULTANTS LIMITED

.....Petitioner

VERSUS

UNION OF INDIA AND OTHERS

.....Respondents

**7. CWP-10384-2026 (O&M)**

CANAM CONSULTANTS LIMITED

.....Petitioner

VERSUS

UNION OF INDIA AND OTHERS

.....Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI  
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present: Mr. Kumar Harshvardhan, Advocate with  
Mr. Rana Gurtej Singh, Advocate  
for the petitioner.

Mr. Naman Jain, Senior Standing Counsel for  
for the respondents-CGST.

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**HARSIMRAN SINGH SETHI, J. (Oral)**

1. Present are the bunch of seven writ petitions, the details of which are mentioned in the heading involve common question of law in the context of common set of facts and thus they are being decided by a common order.

2. Learned counsel for the petitioner submits that issue raised in the present bunch of petitions has already been decided by the Co-ordinate Bench of this Court while passing order in CWP No.19462 of 2022 titled ***“IDP Education India Pvt. Ltd. vs. Union of India and ors.”***, decided on 09.12.2025.

2. Learned counsel for the respondents does not raise any objection in case the present bunch of petitions are disposed of in terms of CWP No.19462 of 2022 titled ***“IDP Education India Pvt. Ltd. vs. Union of India and ors.”***, decided on 09.12.2025.
3. Keeping in view the agreement between the parties, the present bunch of petitions are also disposed of in terms of CWP No.19462 of 2022 titled ***“IDP Education India Pvt. Ltd. vs. Union of India and ors.”***, decided on 09.12.2025.
4. Pending application, if any, also stands disposed of.
5. Photocopy of this order be placed on the files of other connected cases.

**(HARSIMRAN SINGH SETHI)**  
**JUDGE**

22-05-2026  
Sapna Goyal

**(DEEPAK MANCHANDA)**  
**JUDGE**

NOTE: Whether speaking/ reasoned: YES  
Whether reportable: NO