



141 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-12421-2026

Date of decision: 29.04.2026

M/S SHEELA IRON STORE

...Petitioner

Vs.

UNION OF INDIA AND ANOTHER

...Respondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present: Mr. Tarang Goyal, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Himanshi Gautam, Advocate
for the respondents-UOI.

DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the parties are ad idem that the issue raised in this petition stands conclusively decided in the petitioner's favour through the judgment of a Division Bench of this Court dated 04.11.2025 in CWP-23675 of 2025- *'M/s Shyam Sunder Strips Vs. Union of India and others'*.
2. In light of the above, this petition is allowed in terms of the law laid down by this Court in *M/s Shyam Sunder Strips's case (supra)* resulting in issuance of directions to the respondent-revenue to unblock the petitioner's negative Input Tax Credit.

(DEEPAK SIBAL)
JUDGE

(ROHIT KAPOOR)
JUDGE

29.04.2026

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Whether speaking/reasoned :

Yes

No

Whether Reportable :

Yes

No