



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.120

CWP-13302-2026

Date of decision: 01.05.2026

The Punjab State Coop. Supply and Marketing Federation Ltd.
....Petitioner

Versus

Union of India and others
....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present: Mr. Aman Bansal, Advocate and
Ms. Anjali Bansal, Advocate, for the petitioner.

Mr. Vaibhav Gupta, Advocate, for the respondents.

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DEEPAK SIBAL, J. (Oral)

1. Against the assessment order dated 30.10.2024, pertaining to the assessment year 2018-19, the petitioner, on 28.11.2024, filed a statutory appeal before respondent No.2 which even after the passage of 1½ year from the date of its filing has not been decided.

2. In the light of the afore peculiar facts, after accepting the prayer made by learned counsel for the petitioner, we dispose of this petition with a direction to respondent No.2 to decide the petitioner's aforesaid appeal, preferably within six months, in accordance with law.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

May 01, 2026

Jyoti 1

Whether speaking/reasoned Yes/No
Whether reportable Yes/No