



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

(Sr. No.178)

**CWP No.15169 of 2026
Date of decision: 21.05.2026**

A J Power and Alloys

.....Petitioner

Versus

State of Haryana and others

.....Respondents

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

Present : Ms. Urvashi Dhugga, Advocate for the petitioner.
Mr. Sourabh Goel, Addl. A.G., Haryana.

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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 rendered in ***CWP No.23675 of 2025- M/s Shyam Sunder Strips Vs. Union of India and others.***

(2) In the light of the above, this petition is allowed in terms of the law laid down in ***M/s Shyam Sunder Strips's*** case (supra), resulting in issuance of directions to the revenue to unblock the negative input tax credit blocking in the petitioner's case.

**(DEEPAK SIBAL)
JUDGE**

21.05.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**

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