



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP No.19803 of 2025
Date of Decision: 27.01.2026

State of Punjab
...Petitioner

Versus

M/s S.P. Rice Exports and another
...Respondents

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

Present:- Mr. Saurabh Kapoor, Addl. A.G., Punjab
 for petitioner.

None for respondent No.1.

LISA GILL, J.(Oral)

1. Prayer in this writ-petition is for quashing judgment dated 19.07.2024 (Annexure P-10) passed by Deputy Commissioner of State Tax (Appeals), Patiala Division, Patiala in GST Appeal No.169/2023-2024 filed under Section 107 of the Punjab Goods and Service Tax Act, 2017.
2. Learned counsel for State, on instructions from Ms. Sonia Gupta, STO Sangrur, submits that present writ-petition is rendered infructuous because during pendency of this petition, application filed by respondent No.1 seeking refund has, since, been allowed.
3. Writ-petition is, accordingly, disposed of as infructuous.

(LISA GILL)
JUDGE

27.01.2026
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(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned: Yes
Whether Reportable: No