

2026:PHHC:019911-DB



101-e **IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

VATAP-333-2019(O&M)

Date of Decision: February 09, 2026

EXCISE AND TAXATION COMMISSIONER Appellant

Versus

**M/S HARYANA STATE WAREHOUSING COPORATION (P) LTD AND
ANOTHER** Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present: Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Ajay Jagga, Advocate for the respondents.

LISA GILL, J.

For order see **VATAP-309-2019** titled as **Excise and Taxation
Commissioner versus M/s HAFED and another**, decided vide separate order
of even date.

**(LISA GILL)
JUDGE**

February 09, 2026

Rts

**(RAMESH CHANDER DIMRI)
JUDGE**

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