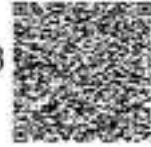


2026:PHHC.019898-DB



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

VATAP-3-2020 (O&M)
Date of Decision: February 09, 2026

EXCISE AND TAXATION COMMISSIONER Appellant

Versus

**M/S HARYANA AGRO INDUSTRIES CORPORATION 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