



**VATAP-342-2019(O&M)**  
**Date of Decision: February 09, 2026**

## Versus

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

Mr. Ajay Jagga, Advocate for the respondents.

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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

**(RAMESH CHANDER DIMRI)**  
**JUDGE**

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