



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

VATAP-2-2020 (O&M)

Date of Decision: February 09, 2026

EXCISE AND TAXATION COMMISSIONERAppellant

Versus

M/S CONFED 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**

**(RAMESH CHANDER DIMRI)
JUDGE**

**February 09, 2026
Rts**

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No