

2026:PHHC:019906-DB



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

**VATAP-332-2019(O&M)**

**Date of Decision: February 09, 2026**

**EXCISE AND TAXATION COMMISSIONER .....Appellant**

**Versus**

**M/S HAFED, KAITHAL 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.**

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**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**