

2026:PHHC:019951-DB



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

VATAP-362-2019(O&M)

Date of Decision: February 09, 2026

EXCISE AND TAXATION COMMISSIONERAppellant

Versus

**M/S HARYANA STATE WAREHOUSING CORPORATION 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**