



122 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-34328-2025

Date of Decision: February 09, 2026

KAPUR FASTENERS PRIVATE LTD.

.....Petitioner

Versus

STATE OF HARYANA AND ANR

..... Respondents

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

Present: Mr. Abhimanyu Batra, Advocate for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

LISA GILL, J.

1. Prayer in this writ petition is for setting aside impugned order dated 12.07.2022 (Annexures P-3 and P-4) passed by Assessing Authority, Excise and Taxation Officer-cum-Proper Officer, Faridabad whereby demand of Rs.1,65,82,655/- (Tax amount Rs.92,64,079/- + Interest Rs.50,02,601/- + Penalty Rs.23,16,019/-) has been raised.
2. Learned counsel for respondents submits that this writ petition is rendered infructuous as rectification application filed by petitioner has been allowed on 28.01.2026. Copy of order dated 28.01.2026 furnished in Court is taken on record subject to just exceptions.
3. Learned counsel for petitioner affirms and verifies the above, however, submits that there are errors and illegalities in the said order as well though liability has been reduced from Rs.1,65,82,655/- to Rs.4,09,598/-.

Be that as it may, he is unable to deny that present writ petition is indeed rendered infructuous.

4. Writ petition is, accordingly, disposed of as infructuous with liberty to petitioner to avail remedy available to it in accordance with law, in case of any grievance qua order dated 28.01.2026.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

February 09, 2026
Rts

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