

2026-PHHC-011899-DB



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-37260 of 2025 (O&M)

Date of Decision: 28.01.2026

Shri Ganesh Enterprises
Versus

..... Petitioner

Union of India and others

..... Respondents

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

Present: Mr. Sandeep Goyal, Sr. Advocate
with Mr. Peeyush Pruthi, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel
Ms. Geetika Sharma, Advocate
for respondents No.1 and 2.

Ms. Mamta Singla Talwar, DAG., Haryana.

LISA GILL, J.

1. Learned counsel for respondents No.1 and 2 submits that this writ petition is rendered infructuous as Input Tax Credit (ITC) of petitioner has since been unblocked. Copy of Electronic Credit Ledger produced by learned counsel for respondents No.1 and 2 reflecting the same is taken on record subject to just exceptions.
2. Learned senior counsel for petitioner is unable to deny that in view of the above, present writ petition is indeed rendered infructuous.
3. Ordered accordingly. Pending application(s), if any, stand(s), disposed of accordingly.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

28.01.2026

s.khan

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