



260 **IN THE HIGH COURT OF PUNJAB AND HARYANA**
AT CHANDIGARH

Date of decision: 22.07.2026

1. CWP-2687-2021(O&M)

M/S SHIV SHAKTI TRADING CO. **...Petitioner**

Vs.

STATE OF HARYANA AND OTHERS ...Respondents

2. **CWP-3995-2022(O&M)**

M/S SADHIL ENTERPRISES PVT LTD **...Petitioner**

Vs.

STATE OF HARYANA AND OTHERS ...Respondents

3. **CWP-14187-2023(O&M)**

M/S S.S. BUILDERS **...Petitioner**

Vs.

UNION OF INDIA AND OTHERS ...Respondents

4. CWP-16062-2023 (O&M)

M/S NARULA TOOLS INTERNATIONAL ...Petitioner

Vs.

UNION OF INDIA AND OTHERS ...Respondents

5. **CWP-5200-2024 (O&M)**

M/S KOOL TECH INFRA AND LOGISTICS ...Petitioner

Vs.

UNION OF INDIA AND OTHERS ...Respondents

6. CWP-25935-2024 (O&M)



BHARTI AIRTEL LIMITED **...Petitioner**

Vs.

UNION OF INDIA AND OTHERS **...Respondents**

7. **CWP-16447-2025 (O&M)**

M/S BHATIA INDUSTRIAL CORPORATION **...Petitioner**

Vs.

STATE OF HARYANA AND OTHERS **...Respondents**

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**

Present: Mr. Sandeep Goyal, Sr. Advocate with
Mr. Rishab Singla, Advocate
Ms. Aakriti, Advocate
Mr. Aditya Gupta, Advocate
Mr. Rishab Bansal, Advocate
for the petitioner in CWP-2687-2021, CWP-3995-2021,
CWP-14187-2023, CWP-5200-2024 & CWP-16447-2025.

Mr. Tarun Gulati, Senior Advocate (through v.c.) with
Mr. Sandeep Chilana, Advocate
Mr. Priyojeet Chatterjee, Advocate
Mr. Tushar Sharma, Advocate
for the petitioner in CWP-25935-2024.

Mr. Chetan Jain, Advocate and
Mr. Porush Jain, Advocate
for the petitioner in CWP-16062-2023.

Mr. Sourabh Goel, Addl. A.G. Haryana.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

Mr. Gurinder Jit Singh, Senior panel counsel
for respondent No.2 and 3-CBIC in CWP-2687-2021 &
CWP-16062-2023.

Mr. Rishabh Kapoor, Senior Standing Counsel
for the respondents in CWP-5200-2024.

Mr. Ajay Kalra, Senior Standing Counsel with



Ms. Isha Janjua, Advocate
for the respondent-CBIC in CWP-25935-2024 and
CWP-16447-2025.

ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. *Controversy raised in the present petitions stands concluded by the Division Bench of the Jharkhand High Court in **Usha Martin Limited Vs. Additional Commissioner, Central GST and Excise, Jamshedpur and others, [2024] 124 GSTR 396 (Jharkhand)**, against which Special Leave Petition (SLP) has also been dismissed by the Hon'ble Supreme Court on 17.04.2026.*

2. On 20.07.2026, the following order was passed:-

*“The counsel for the petitioner(s) placed reliance upon judgment of Jharkhand High Court in **Usha Martin Limited Vs. Additional Commissioner, Central GST and Excise, Jamshedpur and others, [2024] 124 GSTR 396 (Jharkhand)** which is followed in **Steel Authority of India Limited Vs. State of Jharkhand & ors. 2025 SCC OnLine Jhar 436**, against which the **SLP(C) Diary No.18250/2026** has been dismissed by the Hon'ble Supreme Court on 17.04.2026. It is therefore, submitted that this matter can also be disposed of in the same terms.*

Learned counsel for the respondents-authorities seeks short indulgence to examine the matter.

Put up 22.07.2026.

A photocopy of this order be placed on the files of connected cases.”

3. We have heard learned counsel for the parties at substantial length. We find that the issues raised in the present matter have already been adjudicated upon by the *Jharkhand High Court in ‘**Usha Martin Limited Vs.***



Additional Commissioner, Central GST and Excise, Jamshedpur and others’, [2024] 124 GSTR 396 (Jharkhand). The said judgment has been followed by a subsequent Bench in ‘*Steel Authority of India Limited Vs. State of Jharkhand & ors*’. 2025 SCC OnLine Jhar 436. We are in respectful agreement with the view taken therein by the Court.

4. The judgment in *Steel Authority of India Ltd. (supra)* was tested before the Hon’ble Supreme Court by the State of Jharkhand, wherein the SLP has been also dismissed.
5. Once that be the position, we are of the view that the present petitions also deserve to be allowed for the reasons recorded in *Usha Martin Limited (supra)*. The initiation of proceedings under Sections 73 and 74 of the Punjab Goods and Services Tax Act, 2017, the Haryana Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Act, 2017, in respect of credits avail in the erstwhile Haryana Value Added Tax (VAT) Act, cannot be adjudicated. It goes without saying that the liberty extended to the Revenue in para 23 of the judgment in *Usha Martin Limited (supra)* would remain protected in accordance with law.
6. These petitions are accordingly ***disposed of***.
7. Pending application(s), if any, stand(s) disposed of.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

22.07.2026

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Whether speaking/reasoned :

Whether Reportable :

Yes

Yes

No

No