Sr. No.135

2026:PHHC:075435-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-5527 of 2025 (O&M)
Date of Decision : 13.05.2026

M/s Corning Technologies India Pvt. Ltd. …Petitioner

Versus

Commissioner of Central Goods and Service Tax and others …Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Deepak Thakur, Advocate,
for the petitioner.

Ms. Pridhi Sandhu, Sr. Standing Counsel
for the respondents.

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DEEPAK SIBAL, J. (Oral)

Through this petition, the petitioner has challenged order dated 29.11.2024 through which the petitioner has been assessed to tax for the period July 2017-March 2023.

2. After hearing learned counsel for the parties and perusing the record, the undisputed facts which have emerged are that on the same set of facts, on the basis whereof the petitioner has been taxed through the impugned order dated 29.11.2024, the petitioner had been ordered release of refunds through different orders passed by the respondent authorities dated 13.03.2019, 10.10.2019 and 09.09.2020 pertaining to the tax period November 2017, December 2017-February 2018 and March 2018, respectively.

3. It is further not denied by learned counsel for the respondents that on the same set of facts for which the petitioner has been taxed through the impugned order, there were two assessment orders passed against the

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petitioner pertaining to January 2022-June 2022 and July 2022-March 2023 against which the petitioner had filed appeals which were accepted by the appellate authority through orders dated 22.07.2025 and 02.09.2025 respectively, which orders of the appellate authority have also been complied with by the respondents.

4. In light of the above, there is no reason as to why, through the impugned order dated 29.11.2024, for the tax period July 2017–March 2023, the petitioner should be taxed especially when no reason is forthcoming from the side of the respondents to distinguish the issue on facts or in law with regard to the rendering of services by the petitioner for the period July 2017–March 2023 and the tax periods for which the respondent-revenue has ordered the issuance of refunds to the petitioner by treating the petitioner as an exporter and that in compliance with the refund orders, for the other tax periods, passed in the petitioner's favour, refunds have also been released. Therefore, finding the impugned action to be discriminatory, we unhesitantly quash the impugned order dated 29.11.2024, with all consequential reliefs.

5. Disposed of.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

May 13, 2026
vandana

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