



2026:PHHC:092168-DB

CWP-20282-2026 (O&M)
Date of Decision: 08.07.2026

M/s D.D. International Pvt. Ltd.

...Petitioner

Vs.

State of Punjab and others

...Respondents

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**Present: Mr. Sandeep Goyal, Sr. Advocate with
Ms. Alisha Chawla, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. AG, Punjab.

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

1. In the facts of the case, we find that the appropriate remedy available to the petitioner is to move an application under Section 68(7) of the Punjab VAT Act and, therefore, a fresh petition in respect of such cause would not be maintainable.
2. Leaving it open for the petitioner to move an appropriate application in pending proceedings, this petition is consigned to records.
3. All pending misc. application(s), if any, also stand disposed of.

**(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE****(ROHIT KAPOOR)
JUDGE**

08.07.2026

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|-------------------------------|---|--------|
| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable? | : | Yes/No |