

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**PRINCIPAL BENCH, NEW DELHI**

**Comp. App. (AT) (Ins) No. 1559 of 2024 &**  
**I.A. No. 5649, 5650 of 2024**

**IN THE MATTER OF:**

**Union Bank of India & Ors.**

**...Appellants**

**Versus**

**Assistant Commissioner of Sales Tax & Excise,  
Baddi Circle-2 & Anr.**

**...Respondents**

**Present:**

**For Appellants** : Mr. Arun Shukla & Mr. Naman Shukla, Advocates

**For Respondents** : Mr. Kirit Hakani, Ms. Niyati Mankad, Mr. Manish Paliwal & Ms. Megha Yadav, Advocates for R-1

**With**

**Comp. App. (AT) (Ins) No. 1560 of 2024 &**  
**I.A. No. 5652, 5653 of 2024**

**IN THE MATTER OF:**

**Union Bank of India & Ors.**

**...Appellants**

**Versus**

**Assistant Commissioner of Sales Tax & Excise,  
Baddi Circle-2 & Anr.**

**...Respondents**

**Present:**

**For Appellants** : Mr. Arun Shukla & Mr. Naman Shukla, Advocates

**For Respondents** : Mr. Kirit Hakani, Ms. Niyati Mankad, Mr. Manish Paliwal & Ms. Megha Yadav, Advocates for R-1

**With**

**Comp. App. (AT) (Ins) No. 1965 of 2024**

**IN THE MATTER OF:**

**Union Bank of India & Ors.**

**...Appellants**

**Versus**

**Assistant Commissioner of Sales Tax and Excise,  
Baddi Circle-2 & Anr.**

**...Respondents**

**Present:**

**For Appellants** : Mr. Arun Shukla & Mr. Naman Shukla, Advocates

**For Respondents** : Mr. Kirit Hakani, Ms. Niyati Mankad, Mr. Manish Paliwal & Ms. Megha Yadav, Advocates for R-1

**ORDER**  
**(Hybrid Mode)**

**07.07.2026** No time left. List these appeals on **05.08.2026.**

**[Justice Mohammad Faiz Alam Khan]**  
**Member (Judicial)**

**[Naresh Salecha]**  
**Member (Technical)**

*KS/MR*