

Gurbax Singh
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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**CEA No. 01 of 2015
Date of decision: 24.7.2017**

M/s United Chain Industries

.....Appellant

Vs.

**Commissioner of Central Excise, Delhi IV, New CGO Comple, NH-
IV, Faridabad, Haryana**

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Sharan Sethi, Advocate for the appellant-assessee
Mr. Tajender K. Joshi, Senior Standing Counsel for the
respondent-revenue.

Ajay Kumar Mittal,J.

For orders, see CEA No. 98 of 2014 (*M/s Kay Iron Works (Jorian)
Private Limited Vs. Commissioner of Central Excise, Delhi IV, New
CGO Comple, NH-IV, Faridabad, Haryana.*)

**(Ajay Kumar Mittal)
Judge**

**July 24, 2017
'gs'**

**(Amit Rawal)
Judge**