

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDI GARH

CUSAP-2-2017 (C&M)
Date of decision: - 09.02.2017

Commissioner of Customs, Customs Commissionerate, Ludhiana
... Appellant
Versus

Golden Enterprises
... Respondent

CORAM HONBLE MR. JUSTICE S. J. VAZIFDAR, CHIEF JUSTICE
HONBLE MR. JUSTICE ANUPINDER SINGH GREVAL

Present: - Mr. Sharan Sethi, Advocate,
for the appellant.
* * * *

S. J. VAZIFDAR, C.J. (ORAL)

Mr. Jagmohan Bansal, learned counsel appeared on behalf of the respondent stating that he is instructed by Mr. Pawan Kumar Suri.

2. With the consent of the parties, the matter is remanded to the Tribunal only for the purpose of deciding the issues relating to the findings in paragraph 4.2 (iii) (iv) (v)(a) and paragraph 4.5 of the order dated 22.02.2016 of the adjudicating authority and the paragraphs relating thereto. In view of the fact that the goods have been in the custody of the appellant for about four years, we would request the Tribunal to decide this issue preferably by 31.03.2017.

3. The parties shall in the first instance appear before the Tribunal on 13.02.2017 and thereafter as directed by the Tribunal. We express no views or opinion in respect of the order dated 22.02.2016 in so far as it relates to valuation and classification.

4. The appeal is accordingly disposed of.

(S. J. VAZIFDAR)
CHIEF JUSTICE

(ANUPINDER SINGH GREVAL)
JUDGE

09.02.2017
Amodh

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