

209 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.12 of 2016 (O&M)
Date of decision:- 07.03.2018

Commissioner of Central Excise, Ludhiana ... Appellant

Versus

M/s Khanna Paper Mills Ltd. ... Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present:- Mr. Anshuman Chopra, Advocate,
for the appellant.

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

The tax effect is less than Rs.20 lakhs.

In view thereof, the appeal is disposed of keeping all the
questions open.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

07.03.2018
anju

Whether speaking/reasoned Yes/No

Whether reportable Yes/No