

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

CUSAP-13-2018 (O&M)

Decided on: 21.01.2019

Commissioner of Customs, Ludhiana

.... Appellant

Versus

M/s. H.L.G. Trading

..... Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Amit Goyal, Advocate
for the appellant.

Mr. Deepak Gupta, Advocate
for the respondent.

AJAY KUMAR MITTAL, J (ORAL)

For orders, see **CUSAP-8-2018** titled as “Commissioner of
Customs, Ludhiana vs. M/s. H.L.G. Trading.”

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

21.01.2019

Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No