

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

CUSAP-2-2019 (O&M)
DATE OF DECISION: 06.02.2020

THE COMMISSIONER OF CUSTOMS

....APPELLANT

VERSUS

JS STEELTRADERS

....RESPONDENT

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Sunish Bindlish, Senior Standing Counsel, Indirect Taxation
for the appellant in both the cases.

Mr. Saurabh Kapoor, Advocate and
Mr. Rishabh Kapoor, Advocate
for the respondents in both the cases.

AJAY TEWARI, J (Oral)

For orders, see the judgment of the even date passed in
CUSAP-1-2019 titled as ***The Commissioner of Customs Versus JS Steel
Traders.***

**[AJAY TEWARI]
JUDGE**

6th February, 2020
shabha

**[AVNEESH JHINGAN]
JUDGE**

Whether speaking/ reasoned : Yes / No

Whether reportable : Yes / No