

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

DATE OF DECISION: 06.02.2020

1. CUSAP-1-2019 (O&M)

THE COMMISSIONER OF CUSTOMS

....APPELLANT

VERSUS

JS STEELTRADERS

....RESPONDENT

2. CUSAP-2-2019 (O&M)

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)

1. This common order shall dispose of the abovesaid two appeals.
2. Learned counsel for the appellant very fairly submits that these appeals have become infructuous as they have been filed against the provisional relief and now the main assessment has been finalized and goods have been released.

3. Dismissed as having been infructuous.
4. Substantial questions of law are left open.
5. Since the main case has been dismissed as withdrawn, the pending Civil Miscellaneous Application, if any, also stands disposed of.

[AJAY TEWARI]
JUDGE

6th February, 2020
shabha

[AVNEESH JHINGAN]
JUDGE

Whether speaking/ reasoned : Yes / No

Whether reportable : Yes / No