

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

CUSAP No.3 of 2021 (O&M)

Date of decision : 30.06.2021

The Commissioner of Customs, Ludhiana Appellant

versus

M/s N.K.Impex India Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE VIKAS BAHL**

Present :- Mr. Sunish Bindlish, Advocate
for the appellant.

Mr. Sudhir Malhotra, Advocate
for the respondent/s.

AJAY TEWARI, J. (Oral)

For orders see *CUSAP No.1 OF 2021, The Commissioner of
Customs, Ludhiana Vs. Findoc Impex* decided vide order of even date.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

30.06.2021

pooja sharma-I

Whether speaking/reasoned	:	Yes/No
Whether Reportable	:	Yes/No