

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

CWP No.20188-2020
Date of Decision: 21.01.2021

LUDHIANA REFINERIES

...PETITIONER

VS.

COMMISSIONER OF CUSTOMS AND ANOTHER

....RESPONDENTS..

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present : Mr. Deepak Gupta, Advocate,
for the petitioner.

Mr. Tejinder Joshi, Advocate,
for the respondent.

SANT PARKASH, J.

*(The aforesaid presence is being recorded through video conferencing
since the proceedings are being conducted in virtual court)*

The instant petition stands allowed in terms of separate
order of even date passed in CWP No.19815 of 2020, ***titled as***
"Golden Enterprises vs. Commissioner of Customs and
Another ".

**(JASWANT SINGH)
JUDGE**

21.01.2021
sonika

**(SANT PARKASH)
JUDGE**

whether speaking/reasoned: Yes/No

whether reportable: Yes/No