

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

**CEA No.46 of 2019 (O&M)**

**Date of decision: 23.03.2023**

Principal Commissioner of Central Goods and Service Tax

...Appellant

Vs.

Avinash Paliwal, Director, Overseas Pvt. Ltd.

...Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI  
HON'BLE MRS. JUSTICE AMARJOT BHATTI**

Present: Mr. Tajender K. Joshi,  
for the appellant.

Mr. Naveen Bindal, Advocate,  
Mr. Sagar Verma, Advocate,  
and Ms. Diksha Verma, Advocate,  
for the respondent.

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Ritu Bahri, J. (oral)

For order, see detailed order of even date passed in CEA No.43  
of 2019, titled as **Principal Commissioner of Centra Goods and Service Tax  
vs. Paliwal Overseas Pvt. Ltd.**

(RITU BAHRI)  
JUDGE

(AMARJOT BHATTI)  
JUDGE

23.03.2023  
ajp

*Whether speaking/reasoned* : Yes/No  
*Whether reportable* : Yes/No