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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CUASP-3-2010(O&M)

Commissioner of Customs, Amritsar . . . . Appellant

Vs.

M/s Swati Industries, Ludhiana

. . . . Respondent

CUASP-2-2010(O&M)

Commissioner of Customs, Amritsar . . . . Appellant

Vs.

Sh. Keshav Garg

. . . . Respondent

CUASP-4-2010(O&M)

Commissioner of Customs, Amritsar . . . . Appellant

Vs.

Bal Krishan Garg

. . . . Respondent

Date of Decision: 23.10.2024

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CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

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Present: Mr. Ajay Kalra, Advocate and
Ms. Isha Janjua, Advocate
for the appellant(s) (in all the appeals)

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<u>SANJEEV PRAKASH SHARMA, J.(Oral)</u>

<u>CM-14941-CII of 2024 in CUSAP-03-2024</u>

Present application has been filed by the applicant-appellant under Section 151 of the Code of Civil Procedure, for placing on record copy of the statements of the respondents (assessees) recorded under Section 108 of the Customs Act, 1962.

For the reasons enumerated in the application, same is allowed and the statements are taken on record, subject to all just exceptions. Registry is directed to tag the same at appropriate place with the paper-book.

Main case:

Learned counsel for the appellant(s) submits that although in compliance of the order dated 17.05.2016 passed by this Court, appellant has placed on record the statement of the concerned persons made under Section 108 of the Customs Act, 1962, he does not press the appeal in view of the circular dated 02.11.2023 issued by the Customs Department the tax effect is less than Rupees one Crore.

2. In view of the above, the present appeal is dismissed as not pressed.

3. Pending miscellaneous application(s), if any shall also stand disposed of.

4. A photocopy of this order be placed on the files of other connected cases.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 23, 2024
rashmi

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***