



107

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CUSAP-9-2023 (O&M)
Decided on : 03.10.2024

Commissioner of Customs, Ludhiana
Versus
M/s Punjab Exports and others

... Appellant(s)
... Respondent(s)

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

PRESENT: Mr. Anshuman Chopra, Sr. Standing Counsel
for the appellant(s) - revenue.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned Sr. Standing Counsel has passed on a letter issued by the office of the Commissioner of Customs, dated 01.10.2024, which states that the Department is covered under exceptions mentioned in Clause 2(a) of the Instructions dated 02.11.2023, and although the amount involved is less than Rs.1.00 Crore.

In the present appeal, same does not require to be withdrawn. The letter is signed by one Mehar Singh, Assistant Commissioner of Customs. Letter dated 01.10.2024, is taken on record, subject to all just exceptions. Office to tag the same at appropriate place.

2. Learned Sr. Standing Counsel frankly states that there is no issue involved under Clause 2(a) of the Instructions dated 02.11.2023, as there is no challenge to the constitutional validity of the Act and Rules in the present case and states that the letter issued by the concerned Assistant Commissioner of Customs is erroneous, and he wants to withdraw the



appeal, as an officer of the Court.

3. We find that there is no challenge to the constitutional validity of the provisions of the Act and Rules and the letter issued by the concerned Assistant Commissioner of Customs, is only casual and issued without any responsibility.

4. Departmental action may be taken against the concerned Assistant Commissioner of Customs, and he may also be suspended during that period.

5. Appeal is dismissed as withdrawn in view of Instructions dated 02.11.2023.

Misc. application(s), if any, also stand disposed of.

A copy of this letter be sent to the Principal Chief Commissioner of Customs for necessary compliance.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 03, 2024

J.Ram

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