



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA-16-2021 (O&M)
Date of decision: 09.01.2025

Commissioner of Customs, ICD-GRFL, Sahnewal, Ludhiana
.....Appellant

Versus

Ind Swift Ltd., Village Jawaharpur,Respondent

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Anshuman Chopra, Senior Standing Counsel,
for the appellant.

Mr. Sujeet Bhadu, Advocate, and
Mr. Veer Singh, Advocate,
for the respondent.

ARUN PALLI, J. (Oral)

Learned counsel for the parties are *ad idem* that in the wake of the circular dated 06.08.2024, issued by the Central Board of Indirect Taxes and Customs, the amount involved in the present appeal being less than two crores, the same be disposed of, being not pressed.

Ordered accordingly.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

09.01.2025
Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No