



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

203

CWP-7499-2009

Date of Decision: 02.12.2025

UNION OF INDIA AND ANR.

...Petitioner

Vs.

M/S CANNON INDUSTRIES (P) LTD. AND ORS.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Mr. Sourabh Goel, Advocate for the petitioner
Mr. Ankur Pandey, Advocate for
Mr. Manuj Nagrath, Advocate for respondent

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the respondent at the outset submits that amount of duty involved in the instant case is less than Rs.2 crores, thus, as per Board Circular dated 06.08.2024, the petition deserves to be withdrawn.
2. Faced with this, learned counsel for the petitioner submits that amount involved is less than prescribed monetary limit, however, Court may, as per his instructions, adjudicate issue involved if finds fit.
3. Concededly, amount involved is less than Rs.2 crores i.e. monetary limited prescribed by aforesaid circular.
4. Disposed of on the ground of monetary limit without expressing opinion on merits.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

December 02, 2025

Deepak DPA

Whether Speaking/reasoned
Whether Reportable

Yes/No
Yes/No