



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

CUSAP-13-2025

Date of decision: 17.02.2026

Commissioner of Customs New Delhi

..... Appellant

Versus

M/s Hanuman Prasad & Sons

.....Respondent

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present:- Mr. Sourabh Goel, Senior Standing Counsel with
Ms. Geetika Sharma, Advocate
for the appellant.

Lisa Gill, J.

For order, see **CUSAP-1-2025**, titled as **Commissioner of
Customs, New Delhi Vs. M/s Hanuman Parsad & Sons** decided vide
separate order of even date.

Photocopy of said order be attached with this file.

**(LISA GILL)
JUDGE**

**(RAMESH CHANDER DIMRI)
JUDGE**

17.02.2026

Lalita-II

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