2025:PHHC:179784-DB

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

1. **CUSAP-1-2025 (O&M)**
Date of decision : February 17, 2026

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

2. CUSAP-2-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

3. CUSAP-3-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

4. CUSAP-4-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

5. CUSAP-5-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT
V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

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6. CUSAP-6-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

7. CUSAP-7-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

8. CUSAP-8-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

9. CUSAP-9-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

10. CUSAP-10-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

11. CUSAP-11-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

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12. CUSAP-12-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & SONS … RESPONDENT

13. CUSAP-13-2025

COMMISSIONER OF CUSTOMS NEW DELHI …. APPELLANT

V/S

M/S HANUMAN PARSAD & 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 (in all appeals).

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LISA GILL, J. (Oral)

1. All the abovesaid appeals arise out of common order dated 25.05.2024 passed by The Customs Excise and Service Tax Appellate Tribunal (CESTAT), Chandigarh in Customs Appeal Nos. 60290 to 60301 of 2020 and 60016 of 2021. All the abovesaid appeals are taken up together for hearing and adjudication at request and with consent of learned counsel for appellant.

2. Prayer in all these appeals is for setting aside order dated 25.05.2024 whereby appeals filed by the appellant-department have been dismissed as not maintainable in view of instructions dated 02.11.2023 issued by the Central Board of Indirect Taxes and Customs in respect to low tax effect

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whereby the department is mandated not to prefer appeals in terms of Section 131BA of The Customs Act. There is a delay of 58 days in filing of all these appeals.

3. It is brought to our notice that in CUSAP Nos. 33 to 38, 40 and 41 of 2025, listed today itself and involving identical issue, it has been noticed by this Court that in similar matters pertaining to entities which are identically placed as present respondents, Department directly filed appeals before Hon'ble the Supreme Court in terms of Section 130E(b) of The Customs Act. Those appeals have been disposed of on account of low tax effect by Hon'ble the Supreme Court. It was stated on behalf of respondents in CUSAP Nos. 33 to 38, 40 and 41 of 2025 that Department having once exercised the option of approaching Hon'ble the Supreme Court in identical matters is not at liberty to file present appeals before this Court. This aspect has not been denied by learned counsel for appellant in said appeals, though it was stated that restoration applications are being filed by the Department in said matters before Hon'ble the Supreme Court in view of communication dated 01.09.2025 from Ministry of Finance to Principal Commissioner, Directorate of Legal Affairs, Indirect Tax and Customs. Liberty was sought by appellant to avail appropriate remedy in those appeals before this Court, in accordance with law as may be available. Said appeals have, accordingly, been dismissed as not maintainable with liberty to appellant as had been sought.

4. In the present case, faced with an identical situation, learned counsel for appellant addresses the same prayer for similar liberty to be afforded to appellant. It is affirmed and verified that issue involved for adjudication in present appeals is identical to aforesaid matters (appeals).

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5. Keeping in view the facts and circumstances as above, these appeals as well as application(s) seeking condonation of delay in filing of these appeals are dismissed as not maintainable with liberty to appellant(s) to avail appropriate remedy as maybe/ if any, available to it in accordance with law.

7. There is no expression of opinion on the merits of the matter.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

17.02.2026
Anju/rts

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

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