



IN THE HIGH COURT COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CUSAP-03-2025
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.