



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

**CUSAP-29-2025 (O&M)**  
**Date of decision: 17.02.2026**

**Commissioner of Customs**

**..... Appellant**

**Versus**

**M/s Gold Leaf Global**

**.....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-16-2025, titled as Commissioner of  
Customs Vs. M/s Gold Leaf Global** 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. |