



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

CUSAP-37-2025 (O&M)
Date of decision: 17.02.2026

Commissioner of Customs

..... Appellant

Versus

M/s Elvance Overseas LLP

.....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.

Mr. Sumit Jain, Advocate for the respondent.

Lisa Gill, J.

For order, see **CUSAP-33-2025, titled as Commissioner of
Customs Vs. M/s Elvance Overseas LLP** 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.