



IN THE HIGH COURT COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CUSAP-38-2025 (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.