



CUSAP-2-2018 (O&M) -1-

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

202 -2

CUSAP-2-2018 (O&M)
Date of Decision : 27.02.2026

COMMISSONER OF CUSTOMS, LUDHIANA APPELLANT

V/S

KULBUSHAN GOYAL RESPONDENT

CORAM : HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI

Present : Ms.Ridhi Bansal, Sr. Standing Counsel and
Mr. Viney Kumar, Advocate
for the appellant.

Mr. Mukul Singla, Advocate
for the respondent.

LISA GILL, J. (Oral)

1. Present appeal has been filed under Section 130(1) of Customs Act, 1962, against Final Order No.C/A/51139-51143/2016 CU(DB) dated 04.04.2016, received on 23.05.2016 passed by learned Customs, Excise & Service Tax Appellate Tribunal, Chandigarh, in Custom Appeal No.C/531/2007.
2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 Crores, he has specific instructions to withdraw this appeal in view of C.B.I & C. Instruction F. No.CBIC160390/20/2024-JC-CBEC dated 06.08.2024 issued by



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Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, New Delhi. Copy of e-mail dated 15.01.2026 received in this regard has been submitted in Court; same is taken on record, subject to just exceptions.

- 3. Appeal is, accordingly, dismissed as withdrawn, with question of law as may be arising in appeal being kept open for adjudication in appropriate proceedings.
- 4. Pending application(s), if any, stand(s) disposed of accordingly.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

27.02.2026
anju

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