



CUSAP-13-2020 1

IN THE HIGH COURT OF PUNJAB & HARYANA  
AT CHANDIGARH

206/3

CUSAP-13-2020 (O&M)  
Date of Decision: 26.02.2026

Commissioner of Customs, ICD GRFL, Ludhiana .....Appellant

Versus

M/s Garg Overseas .....Respondent

CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**Present:** Mr. Sourabh Goel, Advocate for the appellant.

Mr. Vikrant Kackaria, Advocate for the respondent.

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**LISA GILL, J.(Oral)**

1. Present appeal has been filed under Section 130(1) of Customs Act, 1962, against CESTAT Order No.A/60411 & 60425 dated 04.04.2019 passed by learned Customs, Excise & Service Tax Appellate Tribunal, Chandigarh, in Appeal No.C/60360/2019.

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 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.

Appeal is, accordingly, dismissed as withdrawn, with question



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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

26.02.2026  
Rajeev (rvs)

(RAMESH CHANDER DIMRI)  
JUDGE

|                           |        |
|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether reportable        | Yes/No |