

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

**CEA No.61 of 2014(O&M)
Date of Decision:11.08.2014**

M.C. Tiwari

...Appellant

Versus

Commissioner of Central Excise and Customs
and another

...Respondents

**CORAM:HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE FATEH DEEP SINGH**

Present: Mr. Jagmohan Bansal, Advocate
for the appellant.

AJAY KUMAR MITTAL, J. (ORAL)

For order see, CEA No.60 of 2014 titled as **A.K. Tiwari**
vs. Commissioner of Central Excise and Customs and another.

**(AJAY KUMAR MITTAL)
JUDGE**

**(FATEH DEEP SINGH)
JUDGE**

11.08.2014
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