

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

C.E.A. No.49 of 2014 (O&M)  
Date of decision: 10.8.2016

Commissioner Central Excise, Rohtak

..... Appellant

Versus

M/s Mangal Murti Plywood

.....Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL  
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU**

Present: Mr. Saurabh Goel, Advocate, for the appellant.

Mr. Akshay Bhan, Senior Advocate with  
Mr. Abhishek Sanghi, Advocate, for the respondent.

**RAJESH BINDAL, J**

For order, see detailed reasons recorded in separate order passed today in C.E.A. No.22 of 2014 titled as Commissioner Central Excise, Rohtak v. M/s Agarwal Plywood Corporation.

**(RAJESH BINDAL)  
JUDGE**

**(HARINDER SINGH SIDHU)  
JUDGE**

10.8.2016

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No