



105-2

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

CEA-3-2022 (O&M)

Date of Decision: 16.07.2024

PRINCIPAL COMMISSIONER CGST GURUGRAM

. . . . Appellant

Vs.

HONDA MOTORCYCLE AND SCOOTER PVT. LTD.

. . . . Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE JAGMOHAN BANSAL**

Present: Mr. Anshuman Chopra, Sr. Standing Counsel, CBIC with
Mr. Deepesh Kakkar, Advocate
for the appellant.

Mr. Amrinder Singh, Advocate
for the respondent.

JAGMOHAN BANSAL, J.(Oral)

For order, see detailed judgment of even date passed in **CEA-1-2022** titled as **Principal Commissioner CGST, Gurugram** Versus **Honda Motorcycle and Scooter Pvt Ltd.**

**(SANJEEV PRAKASH SHARMA)
JUDGE**

**(JAGMOHAN BANSAL)
JUDGE**

July 16, 2024

Mohit goyal

1. Whether speaking/reasoned?
2. Whether reportable?

Yes/No
Yes/No