



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

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**CUSAP-6-2016 (O&M)
Decided on 09.01.2025**

M/s Siri Amar Exports.

....Appellant

VERSUS

Commissioner of Customs

....Respondent

**CORAM : HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Deepak Gupta, Advocate for the appellant.

Mr. Rajesh Sethi, Advocate for the respondent-Customs

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SUDEEPTI SHARMA, J.

For orders see detailed order of even date passed in *CUSAP-8-2021*
titled as *Gursam International Vs. Commissioner of Customs*

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

January 09, 2025
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Whether speaking/non-speaking : Speaking

Whether reportable : Yes