

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

**CEA No.73 of 2011 (O&M)
Date of decision: 19.5.2014**

Commissioner Central Excise, Commissionerate Chandigarh I

.....Appellant

Vs.

M/s B.D.Gupta and Sons

.....Respondent

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

Present: Mr. Sukhdev Sharma, Advocate for the appellant-revenue.

Mr. Deepak Gupta, Advocate for Mr. Jagmohan Bansal,
Advocate for the respondent.

Ajay Kumar Mittal,J.

For orders, see CEA No.72 of 2011 (**Commissioner Central
Excise, Commissionerate Chandigarh-I vs. M/s Mini Steel Traders**).

**(Ajay Kumar Mittal)
Judge**

**May 19, 2014
'gs'**

**(Jaspal Singh)
Judge**