



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

**CWP-16817-2021 (O&M)**

**Date of Decision: January 09, 2025**

**Gautam Spinners**

**.....Petitioner(s)**

**Vs.**

**Assistant Director, Directorate of Revenue  
Intelligence (DRI) Ludhiana and another**

**.....Respondent(s)**

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

Present: Mr. Deepak Gupta, Advocate  
for the petitioner(s).

Mr. Sourabh Goel, Sr. Standing Counsel with  
Ms. Geetika Sharma, Advocate for the respondents-Revenue.

Mr. Anshuman Chopra, Sr. Standing Counsel with  
Mr. Deepesh Kakkar, Advocate and  
Mr. Govinda, Advocate for the respondents-CBIC

Mr. Gurinderjit Singh, Sr. Panel Counsel  
for respondents-GST.

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**SUDEEPTI SHARMA J. (ORAL)**

For orders, see detailed judgment of even date passed in CWP-  
16779-2021 (O&M) titled as '*Gautam Spinners Vs. Deputy Director,  
Directorate of Revenue Intelligence (DRI) and others.*'

**(ARUN PALLI)  
JUDGE**

**(SUDEEPTI SHARMA)  
JUDGE**

**January 09, 2025**  
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Whether speaking/non-speaking : Speaking  
Whether reportable : Yes / No