

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

**CEA No.74 of 2011 (O&M)  
Date of decision: 19.5.2014**

**Commissioner Central Excise, Commissionerate Chandigarh I**

**.....Appellant**

**Vs.**

**M/s N.K.Trading Co.**

**.....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. Sudeep Singh, 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**