

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

Central Excise Appeal No.70 of 2014

Date of Order: 09.12.2014

Commissioner, Central Excise Commissionerate,  
Panchkula.

..Appellant

Versus

M/s Universal Timber Corporation, Yamuna Nagar

...Respondent

CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA  
HON'BLE MR. JUSTICE B.S.WALIA

Present: Mr. Sukhdev Sharma, Advocate,  
for the appellant  
Mr. Jagmohan Bansal, Advocate,  
for the respondent.

**RAJIVE BHALLA, J (Oral)**

For orders, see order of even dated passed in Central  
Excise Appeal No.63 of 2014 titled as **M/s Universal Timber  
Corporation v. Commissioner of Central Excise, Panchkula.**

(RAJIVE BHALLA)  
JUDGE

December 09, 2014  
nt

(B.S.WALIA)  
JUDGE