



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CUSAP-15-2022 (O&M)

Date of Decision: January 09, 2025

Commissioner of Customs Ludhiana

.....Appellant

vs.

M/s Atam Fibers (P) Ltd.

.....Respondent

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

Present: Mr. Sourabh Goel, Sr. Standing counsel
with Ms. Geetika Sharma, Advocate
for the appellant.

SUDEEPTI SHARMA J.

1. For detail order, see judgment of even date passed in *CUSAP-7-2022* titled as *Commissioner of Customs, Ludhiana Vs. Prashant Goel*, decided on even date.
2. All the pending applications, if any, also stand disposed of.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

January 09, 2025

Gaurav Arora

Whether speaking/non-speaking : Speaking
Whether reportable : Yes