



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

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**CWP-14078-2023 (O&M)  
Decided on 09.01.2025**

J.P.Processors Pvt. Ltd.

....Petitioner

VERSUS

Union of India and Others

....Respondents

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

Present: Mr. Mukul Singla, Advocate for the petitioner.

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

Mr. Rajesh Sethi, Advocate for the respondents – Customs.

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**SUDEEPTI SHARMA, J.**

For orders see detailed order of even date passed in ***CWP-12766-2023***, titled as ***K.K.Enterprises Vs. Union of India and Others.***

**(ARUN PALLI)  
JUDGE**

**(SUDEEPTI SHARMA)  
JUDGE**

January 09, 2025  
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Whether speaking/non-speaking : Speaking  
Whether reportable : Yes