



2026:PHHC:076196-DB



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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 117(2)

CWP-7448-2024

Date of decision : 14.05.2026

M/s Yamazen Machinery & Tools India Pvt. Ltd.

..... Petitioner

Versus

Union of India and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI

Present : Mr. Bharat Rai Chandani, Advocate (through V.C.) and
Mr. Kinshu Mittal, Advocate, for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, with
Ms. Geetika Sharma, Advocate,
Mr. Himanshu Gautam Advocate and
Ms. Drishti, Advocate, for Union of India.

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DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the parties submit that after the passing of the impugned order dated 12.12.2023, circulars dated 13.12.2023 and 26.06.2024 have been issued by the Central Board of Indirect Taxes and Customs which are relevant to the facts of the instant case and therefore, after setting aside the impugned order the matter may be remitted to the adjudicating authority to re-examine the same in the light of the afore circulars.

2. In view of the above consensus, the impugned order dated 12.12.2023 is set aside and the matter is remitted to the adjudicating authority for re-examination, as above.

[DEEPAK SIBAL]
JUDGE

14.05.2026
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[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No