



2026:PHHC:076230-DB



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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARHSr. No. 117(4)CWP-8070-2024Date of decision : 14.05.2026

Kanematsu India Pvt. Ltd.

..... Petitioner

Versus

Union of India and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJIPresent : Mr. Sandeep Chilana, 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 27.12.2023, circular dated 26.06.2024 has been issued by the Central Board of Indirect Taxes and Customs which would have a bearing on the facts of the instant case and therefore, after setting aside the impugned order, the matter be remitted to the adjudicating authority to re-examine the same in the light of the afore circular.

2. In view of the above consensus, the impugned order dated 27.12.2023 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