$$\frac{A}{A} \xrightarrow{(\&E_r)} \frac{[B \& A]^z}{B} (\&E_l) \\
\frac{A \& B}{(B \& A) \to (A \& B)} \xrightarrow{(\to I^z)} \frac{[B]^y \quad [A]^x}{B \& A} (\&I) \\
\frac{A \& B}{A \& B} & \downarrow \\
\frac{[B]^y \quad [A]^x}{A \& B} (\&I) & \frac{[B]^y \quad [A]^x}{B \& A} (\&E_l) \\
\frac{A \& B}{A \& B} & \downarrow \\
\frac{[A]^x \quad [B]^y}{A \& B} (\&I)$$