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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CUSAA 2/2021 & CM APPL. 5474/2021**

SANJEEV SINGH YADAVAppellant

Through: Mr. Antik Majumdar, Adv
versus

COMMISSIONER OF CUSTOMS (IMPORT)Respondent

Through: Mr. Harpreet Singh, SSC, CBIC with
Mr. Jatin Gaur, Ms. Suhani Mathur,
Mr. Jai Ahuja, Advs.

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WITH

+ **CUSAA 26/2021 & CM APPL. 14758/2021**

M/S ROYAL DECOR INDIA PVT LTDAppellant

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Mr. Karanveer
Singh, Advs. (M: 9911610547

versus

COMMISSIONER OF CUSTOMS (IMPORTS)Respondent

Through: Mr. Harpreet Singh, SSC, CBIC with
Mr. Jatin Gaur, Ms. Suhani Mathur,
Mr. Jai Ahuja, Advs

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WITH

+ **CUSAA 27/2021 & CM APPL. 15000/2021**

BHUPESH TYAGIAppellant

Through: Mr. Chinmaya Seth, Mr. A.K. Seth,
Ms. Palak Mathur, Mr. Karanveer
Singh, Advs.

versus

COMMISSIONER OF CUSTOMS (IMPORTS)Respondent

Through: Mr. Harpreet Singh, SSC, CBIC with
Mr. Jatin Gaur, Ms. Suhani Mathur,
Mr. Jai Ahuja, Advs.

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AND



+ **CUSAA 7/2021, CM APPL. 7246/2021 & CM APPL. 7248/2021**

SUNIL KUMAR-CHAAppellant

Through: Mr. Ashish Bhatt, Adv.
versus

COMMISSIONER OF CUSTOMS (IMPORT)Respondent

Through: Ms. Anushree Narain and Mr. Naman
Choula, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **15.12.2025**

1. This hearing has been done through hybrid mode.
2. Rejoinder(s) be filed within six weeks.
3. List these appeals for hearing on 25th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 15, 2025

kk/ck