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

+ CUSAA 64/2025 & CM APPL. 21106/2025

PRINCIPAL COMMISSIONER OF CUSTOMS Appellant

Through: Mr. Jatin Singh, SSC
versus

KAMAL KANT KULTHIA Respondent

Through: Mr. Anand Mishra, Ms. Vandita Nain, Ms. Ayushi Rajput, Mr. Devansh Pundir, Mr. Shubham Kumar Bhagat and Mr. Raj Mehra, Advocates.

+ CUSAA 105/2025

KAMAL KANT KULTHIA Appellant

Through: Mr. Anand Mishra, Ms. Vandita Nain, Ms. Ayushi Rajput, Mr. Devansh Pundir, Mr. Shubham Kumar Bhagat and Mr. Raj Mehra, Advocates.

versus

PRINCIPAL COMMISSIONER, CUSTOMS
(PREVENTIVE) Respondent

Through: Mr. Jatin Singh, SSC

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL



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ORDER
18.02.2026

List on 14th July, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 18, 2026/ay