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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ CUSAA 47/2026, CM APPL. 34988/2026 & CM APPL. 34989/2026
PRINCIPAL COMMISSIONER OF
CUSTOMS (PREVENTIVE)Appellant

Through: Mr. Aditya Singla with Ms. Arya
Suresh Nair, Adv.

versus

SH BHARAT SHANTILAL SHAHRespondent
Through: Mr. Rupesh Kumar, Sr. Adv. with Mr.
Subas Chandra Acharya, Mr. Harsh
Raj Singh and Mr. Mayank Sharma,
Avds.

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

% **ORDER**
21.05.2026

List on 16th July, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 21, 2026/ar