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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CUSAA 84/2025 & CM APPL. 33358/2025**

COMMISSIONER OF CUSTOMSAppellant

Through: Mr. Anurag Ojha, SSC with
Mr. Subham Kumar, Mr. Dipak Raj,
Mr. Aayushman Bhatt, Adv.
Ms. Shalini Nigam & Ms. Unyadeep
Bhaskar, SIOs.

versus

M/S. SHREE GOLD ART PVT. LTD.Respondent

Through: Ms. Tanisha Samanta, Adv.
(9999841002)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER
% **27.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 33357/2025

2. Allowed, subject to all just exceptions. The application is disposed of.

CAV 206/2025

3. Ld. Counsel for the Caveator enters appearance.

4. The caveat stands discharged.

CUSAA 84/2025 & CM APPL. 33358/2025

5. This is an appeal challenging the impugned order dated 17th March, 2025 passed by the Customs, Excise and Service Tax Appellate Tribunal ('CESTAT'), New Delhi in *Customs Appeal No. 52026/2024* titled *M/s Shree Gold Art Pvt. Ltd. v. Commissioner of Customs*.



6. The said judgment is already the subject matter of **W.P.(C) 6569/2025** where the Respondent is seeking implementation of the CESTAT's order.
7. Issue notice. Ld. Counsel for the Respondent accepts notice.
8. List for consideration on 21st August, 2025 along with **W.P.(C) 6569/2025**.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 27, 2025

kk/rks