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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ CEAC 1/2026, CM APPL. 5299/2026 & CM APPL. 5300/2026

COMMISSIONER OF CENTRAL EXCISEPetitioner
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi, Mr. Akshay Sagar and
Mr. Madhav Anand, Advs.

versus

M/S SHARP MINT PVT LTDRespondent
Through:

+ SERTA 39/2025 & CM APPL. 81731/2025
COMMISSIONER CUSTOMS CENTRAL
EXCISE DELHI

.....Appellant
Through: Mr. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi, Mr. Akshay Sagar and
Mr. Madhav Anand, Advs.

versus

M/S AMARNATH INDUSTRIESRespondent
Through:

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

ORDER
27.04.2026

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List on 20th August 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 27, 2026/ar