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

+ **W.P.(C) 1927/2026 & CM APPL. 9375/2026, CM APPL. 9376/2026**

**M/S. SHIV SHAKTI TRADING COMPANY** .....Petitioner

Through: Ms. Anjali Jha Manish, Mr.  
Priyadarshi Manish, Ms. Shrejita  
Tyagi, Advs.

versus

**COMMISSIONER OF CUSTOMS (PREVENTIVE)  
& ANR.**

.....Respondents

Through: Mr. Varun Mishra and Mr. Ashar  
Hussain, Advocates

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**  
**21.04.2026**

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List on 22<sup>nd</sup> May 2026.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**APRIL 21, 2026/DM**