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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 4502/2026 & CM APPL. 21954/2026, CM APPL.
21955/2026
SANDEEP KUMAR (PROPRIETOR M/S N.
BROTHERS OVERSEAS)Petitioner
Through: Mr. Prateek Bhadana, Adv.
versus
PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT)Respondent
Through:

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+ W.P.(C) 4504/2026 & CM APPL. 21970/2026, CM APPL.
21971/2026
SANJAY KUMAR (PROPRIETOR M/S
SANJAY INTERNATIONAL)Petitioner
Through: Mr. Prateek Bhadana, Adv.
versus
PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT)Respondent
Through:

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

% **ORDER**
08.04.2026

1. Arguments heard.
2. Judgment reserved.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 8, 2026/DM