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IN THE HIGH COURT OF DELHI AT NEW DELHI

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CUSAA 23/2017 & CM 18993/2017

COMMISSIONER OF CUSTOMS (PREVENTIVE) Appellant
Through: Mr Amit Bansal and Mr Akhil
Kulshtrestha, Advocates.

Versus

RAJEEV KHANNA Respondent
Through: None

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE CHANDER SHEKHAR

ORDER

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19.05.2017

1. This is an appeal by the Department under Section 130 of the Customs Act, 1962 ('Act') against the final order dated 7th September, 2016 passed by the Customs, Excise & Service Tax Appellate Tribunal ('CESTAT') in Appeal No. C/53355/2015-CU(SM) whereby the CESTAT rejected the Department's appeal.

2. Having heard the learned counsel for the Appellant and perused the impugned order dated 7th September, 2016 passed by the CESTAT, the Court finds that no substantial question of law arises for consideration by this Court. Consequently, the appeal and the application are dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 19, 2017/rd