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

+ **CUSAA 42/2017 & CM No.20696/2017**

COMMISSIONER OF CUSTOMS

..... Appellant

Through: Mr. Sanjeev Narula, Senior Standing
Counsel

versus

PAWANKUMAR

..... Respondent

Through

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR**

ORDER

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30.05.2017

1. In view of the monetary effect being below the limit specified in terms of the circular dated 26th December 2014, the appeal is not entertained. However, the question is left open for consideration in appropriate case.

2. The appeal is disposed of.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 30, 2017

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